

**Exhibit D**

**Time Detail for the Compensation Period May 27, 2006 through September 30, 2006**

**Exhibit D**

**Delphi Corporation**

**Summary of 2006 Fees by Professional**

**For the Period May 27, 2006 through June 30, 2006**

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
<b>2006 Consolidated Audit - A1</b>									
Simpson	Jamie	JS	Senior Manager	5/27/2006	Reviewed Delphi 12/31/05 10-K.	1.2			A1
Kearns	Matthew R.	MRK	Senior	5/28/2006	E&C - preparing memo regarding E&C's quarterly procedures relating to Litigation.	0.6			A1
Kearns	Matthew R.	MRK	Senior	5/28/2006	E&C - working on Q1 Procedures including relational analytics.	2.9			A1
Simpson	Jamie	JS	Senior Manager	5/28/2006	Review of Delphi validation programs for Inventory and PP&E.	0.6			A1
Kearns	Matthew R.	MRK	Senior	5/29/2006	AHG - working on Q1 2006 procedures including OAR analytics	7.5			A1
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Correspondence with J. Simpson, A. Krabill, and K. Horner regarding Delphi Audit Committee presentation.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Correspondence with M. Hatzfeld regarding Delphi Budget Status; forward accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Review emails related to Delphi Fee communication from int'l locations; forward to J. Simpson accordingly.	0.4			A1
Avila-Villegas	Vanessa	VAV	Senior	5/30/2006	Attending Delphi meeting in San Antonio, TX for Mexican Team introduction purposes on May 25-26	4.1			A1
Avila-Villegas	Vanessa	VAV	Senior	5/30/2006	Travel time to attend to Delphi meeting in San Antonio, TX.	4.9			A1
Hegelmann	Julie Ann	JAH	Senior	5/30/2006	Work on ETR/Tax Dept meeting 404 write-ups	2.7			A1
Henning	Jeffrey M.	JMH	Partner	5/30/2006	Attend Delphi weekly status meeting	1.3			A1
Horner	Kevin John	KJH	Staff	5/30/2006	Discussion with D. Pettyes regarding payroll process at HQ for the payroll walkthrough	0.4			A1
Horner	Kevin John	KJH	Staff	5/30/2006	Tied out fixed asset account reconciliations to trial balance	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	5/30/2006	Updated PowerPoint presentation for 1st Quarter Review Status update per the request of A. Krabill and J. Simpson.	2.1			A1
Horner	Kevin John	KJH	Staff	5/30/2006	Worked on walkthrough of elimination of allied A/R & A/P.	1.4			A1
Horner	Kevin John	KJH	Staff	5/30/2006	Reviewed supporting documentation received from J. Sandora, Inventory/Investment analyst.	0.7			A1
Horner	Kevin John	KJH	Staff	5/30/2006	Worked on the walkthrough of the elimination of allied investments.	2.6			A1
Kearns	Matthew R.	MRK	Senior	5/30/2006	AHG - discussing with AHG personnel status of analytics schedules	0.8			A1
Kearns	Matthew R.	MRK	Senior	5/30/2006	AHG - Created analytical schedules for Q1 2006 review	3.2			A1
Kearns	Matthew R.	MRK	Senior	5/30/2006	E&C - finalizing Q1 2006 Analytical Procedures	3.7			A1
Marold	Erick W.	EWM	Senior	5/30/2006	Created 2006 budgeted hours for Packard division.	1.8			A1
Marold	Erick W.	EWM	Senior	5/30/2006	Created 2006 budgeted hours for E&C division.	1.9			A1
Marold	Erick W.	EWM	Senior	5/30/2006	Created 2006 budgeted hours for Saginaw.	1.9			A1
Marold	Erick W.	EWM	Senior	5/30/2006	Saginaw - Updated Q1 analytics, SRM and ASM based on J. Henning's review notes.	2.4			A1
Pacella	Shannon M.	SMP	Manager	5/30/2006	Discussion with engagement partner regarding issues with ADP SAS 70.	0.4			A1
Pacella	Shannon M.	SMP	Manager	5/30/2006	Call with IT SOX PMO to discuss mgmt testing timing and ADP SAS 70 concerns.	0.9			A1
Pacella	Shannon M.	SMP	Manager	5/30/2006	Respond to emails regarding international testing status/timeline.	1.1			A1
Pagac	Matthew M.	MMP	Manager	5/30/2006	E&C - Review emails relating to first quarter issues & physical inventory	0.7			A1
Pagac	Matthew M.	MMP	Manager	5/30/2006	E&C - Discuss walkthroughs with M. Rothmund	0.6			A1
Pagac	Matthew M.	MMP	Manager	5/30/2006	Review E&C walkthroughs	5.4			A1
Ranney	Amber C.	ACR	Senior	5/30/2006	Corporate Walkthroughs-Discussing follow-up question with the J. Sandora related to the Minority Interest Walkthrough,	1.0			A1
Ranney	Amber C.	ACR	Senior	5/30/2006	Tieing out the corporate Q1 trial balance to workpaper references of our walkthroughs.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	5/30/2006	Corporate Walkthroughs-documenting our walkthrough of an FX hedging transaction for the Derivatives & Hedging Process.	2.4			A1
Ranney	Amber C.	ACR	Senior	5/30/2006	Corporate Walkthroughs-Reviewed the Company's flow charts for Derivatives & Hedging process.	2.1			A1
Ranney	Amber C.	ACR	Senior	5/30/2006	Corporate Walkthroughs-Created a list of questions based on the documentation regarding the Company's flow charts for Derivatives & Hedging process.	0.7			A1
Sheckell	Steven F.	SFS	Partner	5/30/2006	Review audit staffing and planning	1.1			A1
Sheckell	Steven F.	SFS	Partner	5/30/2006	Prepare for Audit Committee meeting	1.9			A1
Sheckell	Steven F.	SFS	Partner	5/30/2006	International coordination activities	2.8			A1
Simpson	Jamie	JS	Senior Manager	5/30/2006	Discussion with S. Sheckell on Audit Committee slides.	0.6			A1
Simpson	Jamie	JS	Senior Manager	5/30/2006	Preparation of Audit Committee slides.	1.9			A1
Simpson	Jamie	JS	Senior Manager	5/30/2006	Discussion with A. Ranney regarding I/C profit elim calculation.	0.4			A1
Simpson	Jamie	JS	Senior Manager	5/30/2006	Discussion with A. Ranney and E. Marold regarding Corporate walkthrough status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	5/30/2006	Team conf. call to discuss Q1 status.	1.7			A1
Simpson	Jamie	JS	Senior Manager	5/30/2006	Preparation of email responses to E&Y international teams.	1.2			A1
Simpson	Jamie	JS	Senior Manager	5/30/2006	Discussion with A. Krabill on planning activities.	0.9			A1
Smith	Christopher W.	CWS	Executive Director	5/30/2006	First quarter tax review follow-up message to Z. Matice	0.2			A1
Stille	Mark Jacob	MJS	Staff	5/30/2006	Discussion with S. Pacella on how to perform review of mgmts work.	0.4			A1
Stille	Mark Jacob	MJS	Staff	5/30/2006	Documentation and follow up on GM walkthrough.	2.1			A1
Stille	Mark Jacob	MJS	Staff	5/30/2006	Documentation and follow-up on global network walkthrough	3.1			A1
Tosto	Cathy I.	CIT	Partner	5/30/2006	Status discussion with L. DeMers and C. Smith	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/31/2006	Work on E&Y Audit Committee Presentation per J. Simpson.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/31/2006	Provide legal entity list of Spain per request of J. Simpson.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/31/2006	Discussion with J. Hasse regarding security badge updates, power outage, and conference room scheduling.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	5/31/2006	Correspondence with J. Nolan and A. Ranney regarding Hyperion Access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/31/2006	Coordinate responses to TSRS update meeting.	0.2			A1
Asher	Kevin F.	KFA	Partner	5/31/2006	Discussion with engagement team on 2006 quarterly review status	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/31/2006	Work on 404 walk-through documentation.	2.9			A1
Hegelmann	Julie Ann	JAH	Senior	5/31/2006	Work on organizing work paper exhibits and work paper files.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/31/2006	Prepare audit issues summaries.	1.3			A1
Henning	Jeffrey M.	JMH	Partner	5/31/2006	Review Packard qtrly review docs	1.1			A1
Henning	Jeffrey M.	JMH	Partner	5/31/2006	Staffing discussion re: Delphi engagements	0.6			A1
Henning	Jeffrey M.	JMH	Partner	5/31/2006	Review and update of AC presentation	1.3			A1
Henning	Jeffrey M.	JMH	Partner	5/31/2006	Saginaw - Final review of Saginaw division documents	1.6			A1
Horner	Kevin John	KJH	Staff	5/31/2006	Set-up meeting with J. Sandora to discuss elimination of allied A/R & A/P.	0.3			A1
Horner	Kevin John	KJH	Staff	5/31/2006	Discussion with M. Rothmund regarding payroll walkthrough done at E&C as the same process applies for walkthrough of payroll process at HQ	0.4			A1
Horner	Kevin John	KJH	Staff	5/31/2006	Meeting with J. Sandora to discuss elimination of allied A/R and A/P.	1.6			A1
Horner	Kevin John	KJH	Staff	5/31/2006	Meeting with J. Nolan to discuss accounts payable at HC for walkthrough of A/P	2.2			A1
Horner	Kevin John	KJH	Staff	5/31/2006	Worked on walkthrough of elimination of allied A/R & A/P.	2.6			A1
Kearns	Matthew R.	MRK	Senior	5/31/2006	AHG - working on Q1 2006 Procedures including analytics	7.0			A1
Marold	Erick W.	EWM	Senior	5/31/2006	Review of Delphi's insurance agreements with AIG related to ERISA and SEC fiduciary cases.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	5/31/2006	Review and preparation of material related to the team directed planning event on 6/15/06.	1.9			A1
Marold	Erick W.	EWM	Senior	5/31/2006	Saginaw - Review of revised non-standard journal entries.	1.1			A1
Pagac	Matthew M.	MMP	Manager	5/31/2006	AHG - Review quarterly walkthroughs	5.6			A1
Pagac	Matthew M.	MMP	Manager	5/31/2006	E&C - Review 1st quarter workpapers	0.7			A1
Pagac	Matthew M.	MMP	Manager	5/31/2006	E&C - Discussion on E&C Q1 status with J. Henning	0.3			A1
Pagac	Matthew M.	MMP	Manager	5/31/2006	E&C - Discuss walkthroughs with M. Rothmund	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/31/2006	E&C - Discussion on E&C status with M. Hatzfeld	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/31/2006	E&C - General review walkthroughs	1.6			A1
Ranney	Amber C.	ACR	Senior	5/31/2006	Corporate Walkthroughs-meeting with the client to walk through the derivatives & hedge accounting process for commodities and FX.	2.2			A1
Ranney	Amber C.	ACR	Senior	5/31/2006	Corporate Walkthroughs-meeting with the client to walk through the Pension/OPEB liability accounting process.	0.9			A1
Ranney	Amber C.	ACR	Senior	5/31/2006	Corporate Walktroughs-documenting our walkthrough of controls over the client's process of derivatives & hedge accounting.	4.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/31/2006	E&C - Met with M. Schultz to discuss Open Items on the Inventory Reserve	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	5/31/2006	E&C - Cleared notes on the EO - Inventory Reserve	1.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/31/2006	E&C - Cleared notes on the AR Reserve walkthrough.	4.1			A1
Rothmund	Mario Valentin	MVR	Staff	5/31/2006	E&C - meeting with M. Adams to discuss the break out of AR balances out of the total population and the relating specific reserve.	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/31/2006	Discussion with J. Henning regarding AC presentation.	1.4			A1
Simpson	Jamie	JS	Senior Manager	5/31/2006	General review of Union Training Fund walkthrough.	0.6			A1
Simpson	Jamie	JS	Senior Manager	5/31/2006	Discussion with A. Ranney and E. Marold on corporate walkthrough status.	0.9			A1
Simpson	Jamie	JS	Senior Manager	5/31/2006	Preparation of international emails regarding fee allocation.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	5/31/2006	Review of testing sample guidelines for 2006 audit programs.	0.6			A1
Simpson	Jamie	JS	Senior Manager	5/31/2006	Preparation of email related to Delphi Client acceptance AQR review.	0.7			A1
Simpson	Jamie	JS	Senior Manager	5/31/2006	Review of Delphi TDPE agenda.	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/31/2006	T&I - Review of T&I's summary of revised E&O analysis from C. Tompkins.	0.3			A1
Simpson	Jamie	JS	Senior Manager	5/31/2006	Discussion with S. Pacella regarding TSRS status.	0.7			A1
Stille	Mark Jacob	MJS	Staff	5/31/2006	Discussion with P. Wardrobe for open GM walkthrough comments.	0.6			A1
Stille	Mark Jacob	MJS	Staff	5/31/2006	Documentation and follow-up of GM application walkthrough.	1.9			A1
Stille	Mark Jacob	MJS	Staff	5/31/2006	Documentation and follow-up on global network walkthrough.	3.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2006	Correspondence with D. Bayles regarding pushback of meeting time with B. Dellinger, E&Y, etc.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2006	Introduction to E. Slazinski regarding Audit Committee Presentation.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2006	Provide copy of revised E&Y Audit Committee Presentation per J. Henning.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2006	Work on E&Y Audit Committee Presentation per S. Sheckell.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2006	Correspondence with A. Krabill regarding Europe legal entity list.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2006	Receive, print and file Delphi Fee communication - Mexico (budget).	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2006	Correspondence with A. Krabill regarding Updated Delphi Contact List.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2006	Correspondence with K. Fisher and J. Simpson regarding Delphi Team Server Encryption.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/1/2006	Correspondence with J. Stankewicz and J. Simpson regarding AQR - Client Acceptance Data Request for NCA.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	6/1/2006	Review U120 walk through documents for ETR and Tax Contingency processes, including all exhibits.	5.2			A1
DeMers	Laurie A.	LAD	Senior Manager	6/1/2006	Meeting with Z. Matice and J. Erikson of Delphi to discuss time commitment for Q1 work.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	6/1/2006	Meet with J. Hegelmann and audit team to discuss timing.	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	6/1/2006	Work on walkthroughs of tax processes.	6.7			A1
Hegelmann	Julie Ann	JAH	Senior	6/1/2006	Meet with Zach and Janet to discuss timing of completion of first quarter and to discuss processes.	1.8			A1
Henning	Jeffrey M.	JMH	Partner	6/1/2006	Review Packard qtrly and planning wps	1.3			A1
Henning	Jeffrey M.	JMH	Partner	6/1/2006	Audit Committee preparation	0.7			A1
Henning	Jeffrey M.	JMH	Partner	6/1/2006	Finalize Audit Committee materials with B. Thelen	0.5			A1
Horner	Kevin John	KJH	Staff	6/1/2006	Set up meeting for Friday with D. Brewer to clear review notes for wire room	0.2			A1
Horner	Kevin John	KJH	Staff	6/1/2006	Met with E. Marold to discuss review notes related to wire room walkthrough	0.7			A1
Horner	Kevin John	KJH	Staff	6/1/2006	Began clearing of E. Marold's review notes for the walkthrough of the wire room	1.7			A1
Horner	Kevin John	KJH	Staff	6/1/2006	Finished walkthrough for the elimination of allied A/R and A/P.	4.6			A1
Kearns	Matthew R.	MRK	Senior	6/1/2006	AHG - working Q1 2006 Analytic Procedures	4.5			A1
Marold	Erick W.	EWM	Senior	6/1/2006	Review of SFAS 112 to ensure Delphi's job bank accrual is appropriately calculated.	1.8			A1
Marold	Erick W.	EWM	Senior	6/1/2006	Review of Delphi documentation and memo's related to the job's bank accrual (SFAS 112).	2.7			A1
Marold	Erick W.	EWM	Senior	6/1/2006	Additional documentation related to the Key Executive Compensation Program.	3.5			A1
Pacella	Shannon M.	SMP	Manager	6/1/2006	Updated AARMS based on changes to clients testing schedule.	0.6			A1
Pagac	Matthew M.	MMP	Manager	6/1/2006	AHG - Review walkthroughs.	4.2			A1
Pagac	Matthew M.	MMP	Manager	6/1/2006	AHG - Meet with G. Anderson regarding warranty & E&O concerns	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	6/1/2006	E&C - Meeting with M. Kloss regarding API & updating API timing & schedule	1.4			A1
Ranney	Amber C.	ACR	Senior	6/1/2006	Corporate Walkthroughs-Completing documentation of the Minority Interest walkthrough in preparation for a manager's review.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/1/2006	Corporate Walkthroughs-Meeting with M. Fraylick to walkthrough his monthly process of recording the Pension/OPEB liability for our walkthrough purposes.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/1/2006	Corporate Walkthroughs-clearing review notes for the Union Training Fund accrual walkthrough in order to complete documentation.	1.1			A1
Ranney	Amber C.	ACR	Senior	6/1/2006	Corporate Walkthroughs-Reviewed 2005 SAS 70 reports (for workers compensation) and determining the User Controls Considerations that Delphi should be performing.	1.9			A1
Ranney	Amber C.	ACR	Senior	6/1/2006	Planning- Consolidated-Researching and discussing with the audit team an appropriate sample size to use for reperforming testing of Internal Audit's control testing in order to create a SAS 65 testing program	0.5			A1
Ranney	Amber C.	ACR	Senior	6/1/2006	Planning - Consolidated-Creating agenda for the preliminary Team Directed Planning Event and dividing responsibilities between myself and E. Marold.	0.9			A1
Ranney	Amber C.	ACR	Senior	6/1/2006	Planning - Consolidated-Revisions based on review note to our sample size guidance to be used by all teams as a reference for testing.	1.1			A1
Ranney	Amber C.	ACR	Senior	6/1/2006	Planning - Consolidated---Discussing our approach for reperforming testing of Internal Audit's controls with the Sr. Managers and developing an appropriate strategy.	1.3			A1
Rothmund	Mario Valentin	MVR	Staff	6/1/2006	AHG - Meeting with G. Anderson to go over the EO-Reserve-AHG Open Items and the LCM analysis.	2.2			A1
Rothmund	Mario Valentin	MVR	Staff	6/1/2006	AHG - Worked on Open Items on the AHG AR Reserve	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	6/1/2006	E&C - Meeting with A. Renaud to go over the E&C Journal Entries	3.5			A1
Sheckell	Steven F.	SFS	Partner	6/1/2006	Prepare Audit Committee slides	2.2			A1
Sheckell	Steven F.	SFS	Partner	6/1/2006	Review audit planning materials	2.1			A1
Simpson	Jamie	JS	Senior Manager	6/1/2006	T&I - Discussion with C. Tompkins regarding T&I E&C revised methodology.	0.4			A1
Smith	Christopher W.	CWS	Executive Director	6/1/2006	First quarter tax review conference call with J. Erickson, Z. Matice, L. DeMers, and J. Hegelmann	1.1			A1
Stille	Mark Jacob	MJS	Staff	6/1/2006	Documentation and follow-up on GM walkthrough.	0.6			A1
Stille	Mark Jacob	MJS	Staff	6/1/2006	Conference call with D. Casacchia to gain a better understanding of ECM process.	0.8			A1
Stille	Mark Jacob	MJS	Staff	6/1/2006	Review of mgmts testing for global network.	1.1			A1
Stille	Mark Jacob	MJS	Staff	6/1/2006	Documentation and follow-up for global network walkthrough.	2.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/2/2006	Changes to Audit Committee Presentation per J. Henning.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/2/2006	Coordinate 14 final copies of Audit Committee Presentation per S. Sheckell.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/2/2006	Correspondence with Singapore regarding inquiries.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/2/2006	Correspondence with int'l locations regarding pre-approval template.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/2/2006	Receive, print and file Delphi Fee communication - (budgets).	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/2/2006	Preparation of excel file of Europe legal entity list per J. Simpson.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/2/2006	Correspondence with J. Simpson and J. McNulty regarding AQR - Client Acceptance Data Request for NCA - Delphi Corporation.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/2/2006	Correspondence with J. Simpson and K. Fisher regarding Delphi Team Server Encryption.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/2/2006	Correspondence with J. Simpson regarding status of Global Divisional Topics Meeting.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/2/2006	Coordination of Testing Deficiencies Discussion with th Company.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	6/2/2006	Obtain and scan copies of workpapers for tax process pe C. Smith.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	6/2/2006	Tax - Work on editing walkthroughs	1.3			A1
Henning	Jeffrey M.	JMH	Partner	6/2/2006	AHG - Review of key reserve areas	1.6			A1
Henning	Jeffrey M.	JMH	Partner	6/2/2006	E&C - Review of quarterly review workpapers	1.9			A1
Henning	Jeffrey M.	JMH	Partner	6/2/2006	Packard - Q1 workpaper review	1.2			A1
Henning	Jeffrey M.	JMH	Partner	6/2/2006	Review of Audit Committee materials	0.8			A1
Horner	Kevin John	KJH	Staff	6/2/2006	Met with D. Brewer to get supporting documentation for the wire room walkthrough	1.6			A1
Horner	Kevin John	KJH	Staff	6/2/2006	Updated walkthrough for the wire room with supporting documentation received to clear review notes from E. Marold.	1.9			A1
Horner	Kevin John	KJH	Staff	6/2/2006	Review aircraft leases for FAS 13 classification	2.9			A1
Marold	Erick W.	EWM	Senior	6/2/2006	Meeting with R. Reimink to discuss Delphi's loans.	1.2			A1
Marold	Erick W.	EWM	Senior	6/2/2006	Documentation of Delphi A's process for accruing commitments and contingencies.	3.2			A1
Marold	Erick W.	EWM	Senior	6/2/2006	Detail review of E&Y procedures/ documentation related to the wire-room process.	3.6			A1
Pagac	Matthew M.	MMP	Manager	6/2/2006	AHG - Discussion of AHG with J. Henning	3.2			A1
Pagac	Matthew M.	MMP	Manager	6/2/2006	AHG - Review AHG financial statement walkthrough and quarter	3.6			A1
Ranney	Amber C.	ACR	Senior	6/2/2006	Corporate Walkthroughs-Meeting with R. Hof to discuss the treasury department back office's responsibility for confirming and settling trades for our walkthrough of the Derivatives & Hedging process.	1.6			A1
Ranney	Amber C.	ACR	Senior	6/2/2006	Corporate Walkthroughs-documenting our walkthrough of controls over the client's process of Pension accounting.	2.3			A1
Ranney	Amber C.	ACR	Senior	6/2/2006	Corporate Walkthroughs-meeting with the client to walk through the trade process of commodities & FX.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	6/2/2006	Corporate Walkthroughs-documenting our walkthrough of controls over the client's process of derivatives & hedge accounting.	2.7			A1
Rothmund	Mario Valentin	MVR	Staff	6/2/2006	E&C - Journal Entry Review for E&C - included 35 journal entries.	7.3			A1
Simpson	Jamie	JS	Senior Manager	6/2/2006	Discussion with A. Krabill, E. Marold and A. Ranney regarding Corp walkthrough status.	0.5			A1
Smith	Christopher W.	CWS	Executive Director	6/2/2006	Review draft first quarter 2006 contingency reserve memo, valuation allowance policy memo, and tax rate reconciliation	0.6			A1
Smith	Christopher W.	CWS	Executive Director	6/2/2006	Review first quarter tax review memos: recording 2005 prior period adjustments, first quarter tax reserve changes exhibits, U.S. valuation allowance analysis	0.7			A1
Stille	Mark Jacob	MJS	Staff	6/2/2006	Documentation and follow-up for GM walkthrough.	0.4			A1
Stille	Mark Jacob	MJS	Staff	6/2/2006	Documentation and follow-up on global network walkthrough.	1.9			A1
Stille	Mark Jacob	MJS	Staff	6/2/2006	Review of mgmt's testing for global network.	3.1			A1
Tanner	Andrew J.	AJT	Senior Manager	6/2/2006	Work on IT Update meeting preparation	0.4			A1
Tanner	Andrew J.	AJT	Senior Manager	6/2/2006	Review of International 404 testing program	0.7			A1
Simpson	Jamie	JS	Senior Manager	6/3/2006	Preparation of talking points for Audit Committee meeting for J. Henning.	0.4			A1
Pacella	Shannon M.	SMP	Manager	6/4/2006	Prepare agenda and meeting materials for Executive Update Meeting with IT SOX Director.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/4/2006	Preparation of email response to E&Y Brazil regarding scope/fees.	0.4			A1
Simpson	Jamie	JS	Senior Manager	6/4/2006	Preparation of international issues summary matrix.	1.0			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2006	Review email related to Delphi India Tax Compliance - Pre-approval; file in wksps. per K. Asher.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2006	Discussion with J. Simpson regarding Delphi Budget to Actual - June 2, 2006 and action items.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/5/2006	Updated Divisional Budget per J. Simpson; forward accordingly.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2006	Preparation of Delphi Budget to Actual - June 2, 2006.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2006	Preparation of expense mailer package for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2006	Miscellaneous activities such as providing assistance to engagement team.	0.7			A1
Boehm	Michael J.	MJB	Manager	6/5/2006	Discussion of legal reserve and FAS 112 process walkthrough documentation with E. Marold.	0.8			A1
Boehm	Michael J.	MJB	Manager	6/5/2006	Review of legal reserve process documentation.	1.3			A1
Boehm	Michael J.	MJB	Manager	6/5/2006	DPSS - Correspondence with D. Langford regarding Cuneo cycle count procedures.	0.2			A1
Boehm	Michael J.	MJB	Manager	6/5/2006	DPSS - Call with C. Anderson regarding quarterly allowance for doubtful account analysis.	0.2			A1
Boehm	Michael J.	MJB	Manager	6/5/2006	DPSS - Revision of DPSS deficiency tracker for Q1 based on D. Langford's update of items open for remediation at 12/31/2005.	0.5			A1
Boehm	Michael J.	MJB	Manager	6/5/2006	E&S - Preparation of correspondence to M. McCoy regarding E&Y expectations for physical inventory documentation.	0.4			A1
Boehm	Michael J.	MJB	Manager	6/5/2006	E&S - Revision of E&S analytics based on warranty information provided by client	0.2			A1
Boehm	Michael J.	MJB	Manager	6/5/2006	E&S - Call with M. McWhorter and B. Dockemeyer regarding E&S warranty expense	0.7			A1
Boehm	Michael J.	MJB	Manager	6/5/2006	E&S - Preparation of E&S Summary Review Memorandum	1.1			A1
Boehm	Michael J.	MJB	Manager	6/5/2006	Prepared comments related to Expenditure Cycle validation program for A. Kulikowski and PwC team.	2.4			A1
Hegelmann	Julie Ann	JAH	Senior	6/5/2006	Coordinate meeting with S. Gale, Zach, C. Tosto & L. DeMers.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huffman	Derek T.	DTH	Senior	6/5/2006	IT update call with A. Tanner, S. Pacella, J. Piazza, and B. Garvey	0.8			A1
Pacella	Shannon M.	SMP	Manager	6/5/2006	Preparation of emails to international teams requesting status on walkthrough observations.	0.4			A1
Pacella	Shannon M.	SMP	Manager	6/5/2006	Update SAP walkthrough observations following additional information obtained from management; send to IT SOX PMO accordingly.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/5/2006	Conference call to prepare for Executive Update Meeting.	1.1			A1
Pacella	Shannon M.	SMP	Manager	6/5/2006	Executive Update meeting with IT SOX Director	1.4			A1
Pagac	Matthew M.	MMP	Manager	6/5/2006	ACS - Review & respond to ACS related emails	0.2			A1
Pagac	Matthew M.	MMP	Manager	6/5/2006	AHG - Review & respond to AHG emails	0.3			A1
Pagac	Matthew M.	MMP	Manager	6/5/2006	E&C - Review walkthroughs and provide guidance to M Rothmund	3.6			A1
Peterson	Christopher A.	CAP	Manager	6/5/2006	Prepare to meet with SOX IT sponsor.	0.9			A1
Peterson	Christopher A.	CAP	Manager	6/5/2006	Meet with SOX IT sponsor.	0.8			A1
Peterson	Christopher A.	CAP	Manager	6/5/2006	Review Global Network wps.	1.4			A1
Rothmund	Mario Valentin	MVR	Staff	6/5/2006	AHG - Drafted the AR Reserve Walkthrough.	4.4			A1
Rothmund	Mario Valentin	MVR	Staff	6/5/2006	AHG - meeting with G. Anderson to go over the details of the AR Reserve.	1.3			A1
Rothmund	Mario Valentin	MVR	Staff	6/5/2006	E&C - EY met with N. Saad to discuss the AP Daycor cross charge from AHG	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	6/5/2006	E&C - Cleared notes on the inventory management walkthrough	2.3			A1
Sheckell	Steven F.	SFS	Partner	6/5/2006	Audit Committee preparation	1.9			A1
Sheckell	Steven F.	SFS	Partner	6/5/2006	Review planning memos	2.2			A1
Sheckell	Steven F.	SFS	Partner	6/5/2006	Review various international correspondence	2.8			A1
Simpson	Jamie	JS	Senior Manager	6/5/2006	Review of staffing for Delphi.	0.4			A1
Stille	Mark Jacob	MJS	Staff	6/5/2006	Completion and documentation of Global Network walkthrough.	0.7			A1
Stille	Mark Jacob	MJS	Staff	6/5/2006	Completion and follow-up of GM applications walkthrough.	0.8			A1
Stille	Mark Jacob	MJS	Staff	6/5/2006	Completion of Hyperion data center walkthrough.	0.9			A1
Stille	Mark Jacob	MJS	Staff	6/5/2006	Moving documentation into AWS file.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	6/5/2006	Review of managements testing of global network.	3.3			A1
Tanner	Andrew J.	AJT	Senior Manager	6/5/2006	Meeting with S. Pacella , C. Peterson, and T. Izzo to discuss SAP prelim evaluation	0.8			A1
Tanner	Andrew J.	AJT	Senior Manager	6/5/2006	Meeting with J. Piazza, B. Garvey, T. Izzo, S. Pacella, and C. Peterson to discuss app controls, SAP, and 2005 CAS SD	1.1			A1
Van Leeuwen	Brent James	BJV	Senior	6/5/2006	Reviewed walkthroughs that J. Hegleman created for U.S., non-U.S. and Consolidated.	1.8			A1
Van Leeuwen	Brent James	BJV	Senior	6/5/2006	Tax - Reviewed other support/documents in email from J. Hegelmann (i.e. memos, workpapers, etc.).	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2006	Correspondence with A. Ranney regarding Budgets - Estimate to Complete.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2006	Correspondence with M. Boehm regarding breakdown o hours by division for budget to actual by division.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2006	Preparation of schedule to show Other, Planning and Quarterly Review time for January-April per J. Simpson for budget to actual analysis.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2006	Work on actual hours by division by level analysis per J. Simpson.	3.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2006	Update int'l files for Delphi Japan update per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2006	Print, review and file Delphi Fee communications received from int'l locations.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2006	Correspondence with J. Henning regarding CPA Requirements - Indiana.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2006	Coordination of meeting regarding controller, Tom Timko with K. Asher, S. Sheckell and J. Henning.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2006	Research CPA Requirements - Indiana.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/6/2006	Correspondence with A. Ranney and J. Simpson regarding TDPE Agenda.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2006	Cancel Delphi CAS Meeting - June 9th per S. Pacella.	0.1			A1
Asher	Kevin F.	KFA	Partner	6/6/2006	Update on audit planning and Q1 matters	1.9			A1
Asher	Kevin F.	KFA	Partner	6/6/2006	Preparation and attendance at Audit Committee.	6.5			A1
Boehm	Michael J.	MJB	Manager	6/6/2006	Review of Wire Room walkthrough documentation	1.1			A1
Boehm	Michael J.	MJB	Manager	6/6/2006	Review of SFAS 112 Jobs Bank Accrual	1.2			A1
Boehm	Michael J.	MJB	Manager	6/6/2006	DPSS - Call with J. Steele regarding DPSS Core accounting	0.6			A1
Boehm	Michael J.	MJB	Manager	6/6/2006	DPSS - Preparation of DPSS Summary Review Memorandum	1.1			A1
Boehm	Michael J.	MJB	Manager	6/6/2006	Discussed Delphi staffing with J. Simpson	0.4			A1
Boehm	Michael J.	MJB	Manager	6/6/2006	Review of Tax validation program and preparation of comments for A. Kulikowski and PwC.	1.1			A1
Boehm	Michael J.	MJB	Manager	6/6/2006	Review of Financial Reporting validation program and preparation of comments for A. Kulikowski and PwC.	2.2			A1
Boehm	Michael J.	MJB	Manager	6/6/2006	Met with J. Simpson to update planning status	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	6/6/2006	Meeting with J. Simpson regarding timing, coordination matters, communication of progress, protocol for controls/issues communication.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	6/6/2006	Review of tax contingency memorandum from Q4 for understanding of controls.	0.9			A1
DeMers	Laurie A.	LAD	Senior Manager	6/6/2006	Review valuation allowance process memos for Q3 and Q4 and restatement memorandum for relevant process walk-through implications.	1.7			A1
DeMers	Laurie A.	LAD	Senior Manager	6/6/2006	Prepare with team for valuation allowance walk-through.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	6/6/2006	Meeting with J. Erickson, Z. Matice and R. Patel of Delphi regarding follow up on deficiency report, clarification of controls in non-U.S. ETR process, clarification of control framework for non-U.S, and date for tax contingency walk-through.	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	6/6/2006	Tax - Work on walkthroughs.	3.3			A1
Hegelmann	Julie Ann	JAH	Senior	6/6/2006	Tax - Meet with ITAG.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	6/6/2006	Tax - Update documents and exhibits.	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	6/6/2006	Tax - Meet with audit team to discuss open items and status	1.6			A1
Henning	Jeffrey M.	JMH	Partner	6/6/2006	Preparation for and attendance at Audit Committee meeting	4.5			A1
Henning	Jeffrey M.	JMH	Partner	6/6/2006	Preparation for Delphi Status meeting	0.4			A1
Henning	Jeffrey M.	JMH	Partner	6/6/2006	Participation in Delphi Status meeting	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/6/2006	Review of management's testing plans for the payroll and treasury process in order to provide our feedback.	1.9			A1
Miller	Nicholas S.	NSM	Manager	6/6/2006	Scheduling time for the physical inventory observations.	4.1			A1
Pacella	Shannon M.	SMP	Manager	6/6/2006	Respond to emails re: international status and communicate status to IT SOX PMO	1.5			A1
Pagac	Matthew M.	MMP	Manager	6/6/2006	ACS - Discussion with R. Vang on key ACS issues	0.4			A1
Pagac	Matthew M.	MMP	Manager	6/6/2006	AHG - Review/respond to AHG key issues	0.4			A1
Pagac	Matthew M.	MMP	Manager	6/6/2006	E&C - Review of walkthroughs	0.4			A1
Pagac	Matthew M.	MMP	Manager	6/6/2006	E&C - Coordination of physical inventories	3.2			A1
Rothmund	Mario Valentin	MVR	Staff	6/6/2006	AHG - Journal Entry Review for AHG, including 33 JE review & documentation of the nature of the walkthrough	7.4			A1
Rothmund	Mario Valentin	MVR	Staff	6/6/2006	E&C - Cleared notes on the inventory costing walkthrough	0.9			A1
Sheckell	Steven F.	SFS	Partner	6/6/2006	Review planning memos	2.1			A1
Sheckell	Steven F.	SFS	Partner	6/6/2006	Participate in team update meeting	1.9			A1
Sheckell	Steven F.	SFS	Partner	6/6/2006	Preparation for and attendance at Audit Committee meeting	6.0			A1
Simpson	Jamie	JS	Senior Manager	6/6/2006	Discussion with S. Sheckell regarding engagement economics.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	6/6/2006	Discussion with H. Aquino on budget status.	0.4			A1
Simpson	Jamie	JS	Senior Manager	6/6/2006	Discussion with S. Hernandez regarding Mexico Dictamen preapproval.	0.6			A1
Simpson	Jamie	JS	Senior Manager	6/6/2006	Review of engagement economics analysis.	1.6			A1
Simpson	Jamie	JS	Senior Manager	6/6/2006	Correspondence with E&Y Korea and Brazil regarding physical inventories.	0.4			A1
Simpson	Jamie	JS	Senior Manager	6/6/2006	Discussion with S. Sheckell regarding Korea severance benefits.	0.5			A1
Simpson	Jamie	JS	Senior Manager	6/6/2006	Documentation of Brazil/Korea Q1 conclusions.	0.9			A1
Simpson	Jamie	JS	Senior Manager	6/6/2006	Discussion with A. Ranney regarding TDPE agenda.	0.3			A1
Simpson	Jamie	JS	Senior Manager	6/6/2006	Review of validation programs for A. Kulikowski.	1.9			A1
Simpson	Jamie	JS	Senior Manager	6/6/2006	Discussion with L. Demers and J. Hegelmann to discuss Q1 status for taxes.	2.1			A1
Simpson	Jamie	JS	Senior Manager	6/6/2006	Discussion with J. Henning and S. Sheckell regarding planning activities.	0.6			A1
Simpson	Jamie	JS	Senior Manager	6/6/2006	Team conf. call to discuss Q1 status.	1.1			A1
Smith	Christopher W.	CWS	Executive Director	6/6/2006	Review of first quarter tax review summary tax memorandum.	1.3			A1
Smith	Christopher W.	CWS	Executive Director	6/6/2006	Meeting w/ J. Erickson, Z. Matic, and R. Patel regarding first quarter tax review SOX Sec. 404 walk-through items	1.4			A1
Smith	Christopher W.	CWS	Executive Director	6/6/2006	Travel time to Delphi HQ in Troy, MI for first quarter tax review work.	3.6			A1
Van Leeuwen	Brent James	BJV	Senior	6/6/2006	Meeting with ITAG and E&Y team.	1.6			A1
Van Leeuwen	Brent James	BJV	Senior	6/6/2006	Tax - Discussions regarding strategy, etc.	1.9			A1
Van Leeuwen	Brent James	BJV	Senior	6/6/2006	Prepared first draft of Summary Tax Memorandum.	4.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/7/2006	Update audit fee binder for pre-approvals.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/7/2006	Coordination of meeting with D. Sherbin, K. Asher, J. Henning and S. Sheckell regarding Company's Risk Framework (Availability).	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/7/2006	Correspondence with M. Whiteman and J. Simpson regarding Hyperion Access.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/7/2006	Preparation of list of phone numbers for various client contacts per N. Miller.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/7/2006	Hyperion set-up correspondence with M. Whiteman and help desk.	1.2			A1
Boehm	Michael J.	MJB	Manager	6/7/2006	Review of Inter-Company gross profit elimination documentation	0.4			A1
Boehm	Michael J.	MJB	Manager	6/7/2006	Review of Wire Room walkthrough documentation	0.6			A1
Boehm	Michael J.	MJB	Manager	6/7/2006	Review of FAS 112 Jobs Bank accrual walkthrough documentation	0.9			A1
Boehm	Michael J.	MJB	Manager	6/7/2006	Review of Minority Interest walkthrough documentation	1.4			A1
Henning	Jeffrey M.	JMH	Partner	6/7/2006	Status updates with J. Simpson, M. Hatzfeld and others re: key planning issues re: Delphi	0.9			A1
Huffman	Derek T.	DTH	Senior	6/7/2006	SAP inventory statistical sampling and API process overview session with S. Pacella, N. Miller and M. Klaus.	1.8			A1
Kearns	Matthew R.	MRK	Senior	6/7/2006	E&C - Discussed PPE walkthrough review notes with M. Pagac	0.4			A1
Kearns	Matthew R.	MRK	Senior	6/7/2006	E&C - Discussed Tooling walkthrough review notes with M. Pagac	0.4			A1
Kearns	Matthew R.	MRK	Senior	6/7/2006	E&C - discussing with E&Y staff member open items related to FSCP and inventory costing process and procedures.	0.5			A1
Kearns	Matthew R.	MRK	Senior	6/7/2006	E&C - discussing review notes for Capital Expenditures Walkthrough with M. Pagac	0.6			A1
Kearns	Matthew R.	MRK	Senior	6/7/2006	E&C - Reviewed emails from M. Kloss at E&C discussing API schedule for 2006	0.8			A1
Marold	Erick W.	EWM	Senior	6/7/2006	Prepared SFAS 112 walkthrough workpapers for detail review.	0.6			A1
Marold	Erick W.	EWM	Senior	6/7/2006	Documented walkthrough of SFAS 112 JOBS bank accrual.	1.5			A1
Miller	Nicholas S.	NSM	Manager	6/7/2006	Scheduling time for the physical inventory observations.	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	6/7/2006	Meeting with G. Patrick from Delphi and TSRS personnel to discuss the statistical sampling procedures that will be used for the counting of indirect inventory.	2.2			A1
Pacella	Shannon M.	SMP	Manager	6/7/2006	Worked on budget to Actual analysis.	0.4			A1
Pacella	Shannon M.	SMP	Manager	6/7/2006	Preparation of email to internal audit regarding questions on Blois testing timing.	0.4			A1
Pacella	Shannon M.	SMP	Manager	6/7/2006	Attend meeting with G. Patrick (IT) to discuss statistical sampling functionality in SAP.	1.5			A1
Pagac	Matthew M.	MMP	Manager	6/7/2006	E&C - Review E&C walkthroughs	8.3			A1
Rothmund	Mario Valentin	MVR	Staff	6/7/2006	E&C - Cleared review notes on the Inventory Costing Walkthrough.	1.4			A1
Rothmund	Mario Valentin	MVR	Staff	6/7/2006	E&C - meeting with M. Schulz regarding the labor variances accounts/OH variances accounts	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	6/7/2006	E&C - Cleared Open Items on the EO Reserve - work included mainly the methodology for the reserve percentages.	4.1			A1
Rothmund	Mario Valentin	MVR	Staff	6/7/2006	E&C - meeting with M. Schulz regarding EO Reserve .	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	6/7/2006	T&I - Correspondence with D. Ulrich, regarding the past shipments and the supporting documentation	0.6			A1
Sheckell	Steven F.	SFS	Partner	6/7/2006	Planning discussions with management	2.9			A1
Simpson	Jamie	JS	Senior Manager	6/7/2006	Time spent updating corporate walkthrough status summary.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/7/2006	Preparation of email to team regarding budget/staffing templates.	0.6			A1
Simpson	Jamie	JS	Senior Manager	6/7/2006	Review of PCAOB new independence guidance related to Delphi services.	1.6			A1
Simpson	Jamie	JS	Senior Manager	6/7/2006	Review of May AC materials.	0.4			A1
Simpson	Jamie	JS	Senior Manager	6/7/2006	Review of validation programs for A. Kulikowski.	1.2			A1
Smith	Christopher W.	CWS	Executive Director	6/7/2006	First quarter tax review - status update for C. Tosto	0.6			A1
Smith	Christopher W.	CWS	Executive Director	6/7/2006	Review draft first quarter Summary Tax Memo and note changes.	1.1			A1
Smith	Christopher W.	CWS	Executive Director	6/7/2006	Travel time from Delphi HQ in Troy, MI for first quarter tax review work	3.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	6/7/2006	Review of managements global network testing.	3.1			A1
Wardrobe	Peter J.	PJW	Senior	6/7/2006	Updated budget to actual analysis.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/8/2006	E&S - Correspondence with M. Boehm and J. Henning regarding E&S workpapers.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/8/2006	Correspondence with A. Kulikowski and J. Simpson regarding E&Y - J. Enright's Email Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/8/2006	Correspondence with N. Miller regarding Updated Contact List.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/8/2006	Correspondence with J. Simpson and S. Pacella regarding CPA License Inquires per J. Henning.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/8/2006	Preparation of CPA License Inquiry matrix per J. Henning.	0.9			A1
Boehm	Michael J.	MJB	Manager	6/8/2006	E&S status update phone call with A. Krabill.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/8/2006	E&S - Preparation of materials for J. Henning's Review (ASM, Deficiency Tracker, Issues Matrix, etc.)	0.3			A1
Boehm	Michael J.	MJB	Manager	6/8/2006	E&S status update phone call with J. Henning.	0.4			A1
Boehm	Michael J.	MJB	Manager	6/8/2006	Corporate status update meeting with S. Kihn.	1.1			A1
Boehm	Michael J.	MJB	Manager	6/8/2006	Status update meeting for Corporate planning with A. Krabill, J. Simpson, N. Miller, A. Ranney, and E. Marold.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	6/8/2006	Discussion with C. Tosto regarding update on tax process walkthroughs and expectations for review of tax processes	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	6/8/2006	Meeting with R. Patel of Delphi to verify how Non-U.S. risks are addressed in non-U.S. process.	1.7			A1
DeMers	Laurie A.	LAD	Senior Manager	6/8/2006	Meeting with Z. Matice of Delphi regarding domestic valuation allowance walkthrough.	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	6/8/2006	Follow up with R. Patel of Delphi regarding exhibits for non-U.S. process.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	6/8/2006	Discussion with J. Erickson regarding update for Q1 timing.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	6/8/2006	Follow-up completion of summary issues matrix for non-U.S. tax accounting process.	2.3			A1
Hegelmann	Julie Ann	JAH	Senior	6/8/2006	Meet with R. Patel to clear up points of the ETR process	1.7			A1
Hegelmann	Julie Ann	JAH	Senior	6/8/2006	Meet with Zach to review valuation allowance and other open points on the U.S. processes	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	6/8/2006	Work on cleaning up documentation in the walk-through processes.	2.3			A1
Henning	Jeffrey M.	JMH	Partner	6/8/2006	AHG - Correspondence with S. Sheckell re: reserve discussion	0.6			A1
Henning	Jeffrey M.	JMH	Partner	6/8/2006	AHG - Reserve discussion with Sandy, Gary and the FD	0.9			A1
Henning	Jeffrey M.	JMH	Partner	6/8/2006	Update with Sheckell on various Q1 matters.	0.3			A1
Henning	Jeffrey M.	JMH	Partner	6/8/2006	Conf call with D. Bayles re: internal controls and summary	0.7			A1
Marold	Erick W.	EWM	Senior	6/8/2006	Conference call to discuss walkthrough status.	0.9			A1
Miller	Nicholas S.	NSM	Manager	6/8/2006	Meeting with J. Simpson, M. Boehm, E. Marold and A. Ranney to discuss the status of the corporate walkthroughs.	0.8			A1
Miller	Nicholas S.	NSM	Manager	6/8/2006	Meeting with S. Kihn, J. Simpson and M. Boehm to discuss corporate walkthrough status.	0.9			A1
Miller	Nicholas S.	NSM	Manager	6/8/2006	Review of the corporate process for warranty reserves.	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/8/2006	E&C - reviewing the JE review work completed by M. Rothmund and providing feedback.	0.3			A1
Miller	Nicholas S.	NSM	Manager	6/8/2006	Discussion and preparation of physical inventory observation instructions.	1.8			A1
Miller	Nicholas S.	NSM	Manager	6/8/2006	T&I - Meeting with C. Tompkins, D. Praus and other T&I personnel to discuss the API's and their process for reserving for indirect inventory.	2.2			A1
Pagac	Matthew M.	MMP	Manager	6/8/2006	AHG - API coordination	0.4			A1
Pagac	Matthew M.	MMP	Manager	6/8/2006	AHG - Discussion of AHG warranty reserve	1.3			A1
Pagac	Matthew M.	MMP	Manager	6/8/2006	AHG - Review 1st quarter	2.2			A1
Pagac	Matthew M.	MMP	Manager	6/8/2006	E&C - API coordination	0.4			A1
Pagac	Matthew M.	MMP	Manager	6/8/2006	E&C - Review tooling walkthroughs	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	6/8/2006	AHG - Worked on the Journal Entry Review for AHG - vouch of five additional items out of the exception reports provided by IC to E&Y.	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	6/8/2006	E&C - Worked on the Journal Entry Review for E&C - vouch of five additional items out of the exception reports provided by IC to E&Y.	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	6/8/2006	T&I - Met with M. Carpea-Neagu, to get information ou of SAP concerning the manual shipper (B4 Sales/AR Walkthrough)	0.7			A1
Rothmund	Mario Valentin	MVR	Staff	6/8/2006	T&I - Met with D. Arce to close out open items concerning the Blocked Billing Report	1.2			A1
Rothmund	Mario Valentin	MVR	Staff	6/8/2006	T&I - Met with D. Hydens to close open items on inventory management (return of goods)	2.2			A1
Sheckell	Steven F.	SFS	Partner	6/8/2006	International correspondence related to planning activities	1.3			A1
Sheckell	Steven F.	SFS	Partner	6/8/2006	Review various planning memos	2.2			A1
Simpson	Jamie	JS	Senior Manager	6/8/2006	Audit status update meeting with S. Kihn to discuss Corporate.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/8/2006	Conf. call with Corporate team to discuss corporate status.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/8/2006	Preparation of acct policies summary information	0.5			A1
Stille	Mark Jacob	MJS	Staff	6/8/2006	Review of management's Data Center testing.	3.1			A1
Tosto	Cathy I.	CIT	Partner	6/8/2006	Discuss status of 404 work with L. DeMers.	0.4			A1
Tosto	Cathy I.	CIT	Partner	6/8/2006	Tax - review various memos provided by client	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/9/2006	Correspondence with D. Bayles and J. Henning regarding E & Y Audit Committee Presentation.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/9/2006	E&S - Coordination of E&S Workpapers to J. Henning.	0.2			A1
Boehm	Michael J.	MJB	Manager	6/9/2006	DPSS - Prepared correspondence to R. Vang regarding DPSS AP documentation.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/9/2006	E&S - Call with R. Hofmann to update E&S balance sheet analytic explanations.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/9/2006	E&S - Preparation of workpapers for J. Henning's review of E&S division	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	6/9/2006	E&S - Revisions to E&S financial analytics for Q1 2006 quarterly review.	1.2			A1
Boehm	Michael J.	MJB	Manager	6/9/2006	E&S - Review of E&S Deficiency tracker	1.4			A1
Boehm	Michael J.	MJB	Manager	6/9/2006	E&S - Cleared E&S walkthrough review notes for A. Krabill	1.6			A1
Cash	Kevin L.	KLC	Partner	6/9/2006	Review of planned internal audit assistance.	0.9			A1
Cash	Kevin L.	KLC	Partner	6/9/2006	Discussions with Executive team re level of reliance planned for Internal audit and documentation requirements	0.7			A1
Cash	Kevin L.	KLC	Partner	6/9/2006	Review of planning documentation for the Delphi audit including audit planning memo, AWS file structure and budget analysis	2.6			A1
Cash	Kevin L.	KLC	Partner	6/9/2006	Planning meeting with M. Martell, S. Pacella and C. Peterson re: TSRS planning and international engagement instructions	1.3			A1
Kearns	Matthew R.	MRK	Senior	6/9/2006	AHG - Cleared Q1 AHG review notes.	2.1			A1
Kearns	Matthew R.	MRK	Senior	6/9/2006	E&C - Cleared E&C review notes.	2.4			A1
Martell	Michael A.	MAM	Executive Director	6/9/2006	Reviewing planning workpapers	3.1			A1
Miller	Nicholas S.	NSM	Manager	6/9/2006	Review of the healthcare IBNR accrual walkthrough.	3.9			A1
Miller	Nicholas S.	NSM	Manager	6/9/2006	Meeting with J. Fiegas to discuss the journal entry review process being performed by internal audit for Q1.	1.0			A1
Miller	Nicholas S.	NSM	Manager	6/9/2006	Work on physical inventory observation instructions.	0.4			A1
Miller	Nicholas S.	NSM	Manager	6/9/2006	Scheduling of physical inventories.	1.9			A1
Pacella	Shannon M.	SMP	Manager	6/9/2006	Discuss with audit team status on application control scope.	0.5			A1
Pacella	Shannon M.	SMP	Manager	6/9/2006	Discuss planning documentation with Partner and sign off in AWS.	2.3			A1
Pagac	Matthew M.	MMP	Manager	6/9/2006	ACS - Discussions with R. Vang on open items	0.4			A1
Pagac	Matthew M.	MMP	Manager	6/9/2006	AHG - Review financial statement close walkthrough	2.4			A1
Pagac	Matthew M.	MMP	Manager	6/9/2006	AHG - Meeting with S. Thomas & G. Anderson on legal reserve & quarterly inquiries & related pre & post prep	2.6			A1
Peterson	Christopher A.	CAP	Manager	6/9/2006	Explain planning documentation for TSRS partner signoff.	4.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	6/9/2006	AHG - Clean-up of AWS File	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	6/9/2006	AHG - Met with G. Anderson to discuss the exception reports relating to the journal entries	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	6/9/2006	AHG - Finished the Journal Entry Review - clearing the Open Items	1.2			A1
Rothmund	Mario Valentin	MVR	Staff	6/9/2006	E&C - Communicated status of Open Items to Senior/Manager	0.5			A1
Rothmund	Mario Valentin	MVR	Staff	6/9/2006	E&C - Clean-up of AWS File	0.6			A1
Rothmund	Mario Valentin	MVR	Staff	6/9/2006	E&C - Met with A. Renaud to discuss the Open Items relating to the Financial Statement Close Process & AP Cross Charge	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	6/9/2006	E&C - Met with A. Renaud to discuss the exception reports relating to the Journal Entry review	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	6/9/2006	E&C - Finished the Journal Entry Review - clearing the Open Items	1.2			A1
Stille	Mark Jacob	MJS	Staff	6/9/2006	Documentation of review of management's testing of global network (review comments and Summary of Controls Memo).	0.8			A1
Stille	Mark Jacob	MJS	Staff	6/9/2006	Review of management's data center testing.	1.7			A1
Henning	Jeffrey M.	JMH	Partner	6/11/2006	E&S - Review E&S quarterly review work	0.6			A1
Henning	Jeffrey M.	JMH	Partner	6/11/2006	E&S - Review E&S walkthroughs and initial audit planning	2.2			A1
Simpson	Jamie	JS	Senior Manager	6/11/2006	Review of tax pre-approval summary and accumulation of EL's.	0.8			A1
Simpson	Jamie	JS	Senior Manager	6/11/2006	Review of EDS non-disclosure agreement.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2006	Correspondence with M. Boehm regarding Time Incurred By Division.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2006	Correspondence with N. Miller regarding Final Packard Budget.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2006	Correspondence with A. Krabill regarding hours incurred for budget to actual analysis and bill rate billed to U.S. from Dutch firm.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2006	Correspondence with J. Simpson and B. Hamblin regarding Mexico - Time Charging and Global Settlements process.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/12/2006	Correspondence with N. Winn regarding Troy Board Room Request for Delphi team planning meeting	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2006	Correspondence with S. Pacella regarding CPA License Inquires.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2006	Update CPA License Inquires for TSRS updates per S. Pacella.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2006	Correspondence with team regarding Delphi Weekly Status Call - June 13, 2006 - Canceled.	0.1			A1
Boehm	Michael J.	MJB	Manager	6/12/2006	Correspondence with B. Murray and M. Kamischke regarding environmental process walkthrough	0.3			A1
Boehm	Michael J.	MJB	Manager	6/12/2006	DPSS - Revision of open senior staffing request for DPSS	0.3			A1
Boehm	Michael J.	MJB	Manager	6/12/2006	E&S - Revision of E&S analytics for Q1	0.6			A1
Boehm	Michael J.	MJB	Manager	6/12/2006	E&S - Call with A. Krabill regarding Partner review of E&S	0.7			A1
Boehm	Michael J.	MJB	Manager	6/12/2006	E&S - Cleared review notes from J. Henning regarding Q1 items including deficiency tracker, warranty analysis etc.	1.6			A1
Boehm	Michael J.	MJB	Manager	6/12/2006	E&S - Correspondence with R. Hofmann regarding tooling walkthrough	0.4			A1
Boehm	Michael J.	MJB	Manager	6/12/2006	Discussed divisional budgets and timing with M. Pagac	0.6			A1
Boehm	Michael J.	MJB	Manager	6/12/2006	Preparation of staffing templates and budgets for DPSS and E&S	2.1			A1
Boehm	Michael J.	MJB	Manager	6/12/2006	Correspondence with A. Kulikowski and S. Herbst regarding validation testing programs.	0.2			A1
Boehm	Michael J.	MJB	Manager	6/12/2006	Walked through the Team Planning Event agenda with N. Miller and A. Ranney.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	6/12/2006	Review and revise U.S., Non-U.S. and Consolidated Income Tax Accounting Processes in preparation for manager review.	2.4			A1
Henning	Jeffrey M.	JMH	Partner	6/12/2006	E&S - Review of E&S papers	0.8			A1
Henning	Jeffrey M.	JMH	Partner	6/12/2006	Updates with M. Boehm and S. Sheckell re: E&S and Tuesday call status.	0.5			A1
Henning	Jeffrey M.	JMH	Partner	6/12/2006	Preparation of agenda for Tuesday Call	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	6/12/2006	Faxed documentation received from C. Anderson, AHG. to M. Pagac.	0.4			A1
Horner	Kevin John	KJH	Staff	6/12/2006	Received documentation from C. Anderson from AHG for M. Pagac.	0.4			A1
Horner	Kevin John	KJH	Staff	6/12/2006	Discussion with N. Miller regarding coordination of inventory observation in Lockport, NY on 6/17/06	0.4			A1
Horner	Kevin John	KJH	Staff	6/12/2006	Received and reviewed inventory instructions for inventory in Lockport, NY	1.1			A1
Horner	Kevin John	KJH	Staff	6/12/2006	Updated Proposed Timing of Audit Procedures template for N. Miller.	2.7			A1
Kearns	Matthew R.	MRK	Senior	6/12/2006	E&C - Reviewing emails from E&Y Corporate team regarding scheduling of E&C physical inventories	0.3			A1
Kearns	Matthew R.	MRK	Senior	6/12/2006	E&C - Reviewing emails from M. Kloss of E&C regarding physical inventories that are occurring in the next few months	0.3			A1
Kearns	Matthew R.	MRK	Senior	6/12/2006	E&C - Time incurred clearing walkthroughs review notes provided by EY Manager for Q1 2006	0.5			A1
Miller	Nicholas S.	NSM	Manager	6/12/2006	Review of Healthcare IBNR accrual walkthrough.	1.7			A1
Miller	Nicholas S.	NSM	Manager	6/12/2006	Review of the workers' comp walkthrough.	2.6			A1
Miller	Nicholas S.	NSM	Manager	6/12/2006	Review of warranty walkthrough.	3.6			A1
Miller	Nicholas S.	NSM	Manager	6/12/2006	Scheduling for the inventory observations.	1.6			A1
Pagac	Matthew M.	MMP	Manager	6/12/2006	AHG - Perform yearly budget/actual review	0.6			A1
Pagac	Matthew M.	MMP	Manager	6/12/2006	E&C - Physical inventories discussions with EY team	0.4			A1
Pagac	Matthew M.	MMP	Manager	6/12/2006	E&C - Perform budget/actual review	0.6			A1
Pagac	Matthew M.	MMP	Manager	6/12/2006	E&C - Review of accounts payable walkthrough	2.6			A1
Pagac	Matthew M.	MMP	Manager	6/12/2006	Saginaw - Perform budget/actual review	0.6			A1
Ranney	Amber C.	ACR	Senior	6/12/2006	Corporate Walkthroughs-Reviewed memo prepared by Corporate Accounting regarding the adequacy of the Healthcare IBNR accrual.	0.2			A1
Ranney	Amber C.	ACR	Senior	6/12/2006	Corporate Walkthroughs-Reviewed memos prepared by Corporate Accounting regarding the adequacy of Warranty Reserves.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	6/12/2006	Corporate Walkthroughs-Prepared emails to client to coordinate meetings to discuss the Derivatives & Hedging process in the corporate accounting and Treasury Departments.	0.5			A1
Ranney	Amber C.	ACR	Senior	6/12/2006	Corporate Walkthroughs-Reviewed manager's review notes for the Warranty Reserve Walkthrough and determining issues to discuss with the client.	0.7			A1
Ranney	Amber C.	ACR	Senior	6/12/2006	Corporate Walkthroughs-Reviewed manager's review notes of the Healthcare IBNR process walkthrough and determining issues to discuss with the client.	0.8			A1
Ranney	Amber C.	ACR	Senior	6/12/2006	Corporate Walkthroughs-Continuing documentation of our Derivatives walkthrough as the process occurs in the Treasury Back Office.	0.8			A1
Ranney	Amber C.	ACR	Senior	6/12/2006	Planning - Consolidated-Discussing manager's review notes of the control testing program in AWS for the divisions' audit program.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/12/2006	Planning Consolidated-Creating a schedule of team member roles by Corporate/Division/SSC for the team directed planning event.	0.9			A1
Ranney	Amber C.	ACR	Senior	6/12/2006	Planning - Consolidated--Discussing status of preparation for our preliminary Team Directed Planning Event and dividing responsibilities to finish preparation.	1.0			A1
Ranney	Amber C.	ACR	Senior	6/12/2006	Planning - Consolidated-Creating test of control worksteps for divisional controls that do not have testing steps in AWS.	3.7			A1
Sheckell Tosto	Steven F. Cathy I.	SFS CIT	Partner Partner	6/12/2006 6/12/2006	Review audit planning memos. Meeting with client and E&Y team regarding oci issue.	1.1 1.8			A1 A1
Aliff	Elbert J.	EJA	Intern	6/13/2006	Preparation of copies of supporting documents for our Derivatives and Hedging walkthroughs.	2.8			A1
Aliff	Elbert J.	EJA	Intern	6/13/2006	Review the overview of the Delphi corporation in preparation for the 2006 Audit.	1.5			A1
Aliff	Elbert J.	EJA	Intern	6/13/2006	Preparing binders for team audit meeting on Thursday, June 15,2006.	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aliff	Elbert J.	EJA	<b>Intern</b>	6/13/2006	Updated the test of controls program in AWS.	0.9			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	6/13/2006	Print and file emails regarding Delphi - European Share Service Centre audits sent by B. Walsh.	0.4			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	6/13/2006	Population and revisions to timing of procedures schedule per J. Simpson.	1.1			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	6/13/2006	Work on hours reconciliation to locate hours differential on total budget by division analysis.	2.4			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	6/13/2006	Correspondence with E. Aliff and J. Hasse regarding E&Y Security Badge/Network connection.	0.2			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	6/13/2006	Correspondence with V. Avila regarding Delphi Pre-Team Directed Planning Event.	0.2			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	6/13/2006	Correspondence with Y. Bain regarding Troy Board Room Request.	0.2			A1
Boehm	Michael J.	MJB	<b>Manager</b>	6/13/2006	Review of wire room documentation	0.6			A1
Boehm	Michael J.	MJB	<b>Manager</b>	6/13/2006	Review of corporate Capital Lease (employee car program) walkthrough documentation.	1.3			A1
Boehm	Michael J.	MJB	<b>Manager</b>	6/13/2006	Review of supplemental compensation walkthrough documentation.	1.6			A1
Boehm	Michael J.	MJB	<b>Manager</b>	6/13/2006	Review of Corporate capital addition, disposal, and depreciation walkthrough documentation.	2.2			A1
Boehm	Michael J.	MJB	<b>Manager</b>	6/13/2006	Preparation of portion of Consolidated ASM regarding ER&D, FAS 112, FAS 123(r), and KECP accrual.	1.1			A1
DeMers	Laurie A.	LAD	<b>Senior Manager</b>	6/13/2006	Non U.S. Tax process - Review and make changes to deficiency and comment template.	2.2			A1
Hatzfeld Jr.	Michael J.	MJH	<b>Senior Manager</b>	6/13/2006	E&C - Development of key issues summary.	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	<b>Senior Manager</b>	6/13/2006	E&C - Review of key issues with J. Henning.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	<b>Senior Manager</b>	6/13/2006	E&C - Benchmarking divisional time incurred for E&C vs. other Delphi divisions.	2.7			A1
Hatzfeld Jr.	Michael J.	MJH	<b>Senior Manager</b>	6/13/2006	E&C - Update of summary of Delphi company policy issues.	1.9			A1
Henning	Jeffrey M.	JMH	<b>Partner</b>	6/13/2006	E&C - Review of key issues with M. Hatzfeld.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	6/13/2006	Discussed workpaper questions with M. Boehm regarding wire room walkthrough	0.4			A1
Horner	Kevin John	KJH	Staff	6/13/2006	Call with K. Sivers to discuss inventory observation for 6/17/06	0.6			A1
Horner	Kevin John	KJH	Staff	6/13/2006	Tracked down balance for account 4411 from J. Nolan per R. Vang	0.6			A1
Horner	Kevin John	KJH	Staff	6/13/2006	Received documentation for the A/P walkthrough from J. Nolan.	0.9			A1
Horner	Kevin John	KJH	Staff	6/13/2006	Began clearing review notes relating to the fixed asset walkthrough from M. Boehm.	1.6			A1
Kearns	Matthew R.	MRK	Senior	6/13/2006	E&C - Preparation of emails to E&Y staff regarding the procedures for E&C physical inventory observations.	0.6			A1
Kearns	Matthew R.	MRK	Senior	6/13/2006	E&C - call with E&C API plant coordinators (J. Gould of Flint East and J. Powers of Sandusky) discussing the upcoming API's this weekend.	0.8			A1
Kearns	Matthew R.	MRK	Senior	6/13/2006	E&C - Reviewing E&Y physical inventory schedule and ensuring the timing and staff listed for each API was consistent with M. Kloss of E&C's schedule	3.4			A1
Marold	Erick W.	EWM	Senior	6/13/2006	Updated documentation for Jobs Bank accrual based on conversation with M. Boehm	1.2			A1
Marold	Erick W.	EWM	Senior	6/13/2006	Meeting with J. Nolan to discuss and obtain support for Corporate non-standard journal entries.	1.4			A1
Marold	Erick W.	EWM	Senior	6/13/2006	Updated scoping matrix to reflect net fixed asset value from Hyperion for all in-scope trial balances.	1.4			A1
Miller	Nicholas S.	NSM	Manager	6/13/2006	Meeting with J. Simpson and A. Ranney to discuss warranty reserves and healthcare IBNR accruals.	1.6			A1
Miller	Nicholas S.	NSM	Manager	6/13/2006	Work on the accounting policy summary.	1.2			A1
Miller	Nicholas S.	NSM	Manager	6/13/2006	Preparation for the Pre-Team Planning Event.	3.3			A1
Miller	Nicholas S.	NSM	Manager	6/13/2006	Preparation of a draft of the ASM.	3.4			A1
Pacella	Shannon M.	SMP	Manager	6/13/2006	Conference call with Delphi team to prepare agenda and meeting materials for Status Meeting with Core team.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	6/13/2006	ACS - Preparation of annual timeline of procedures	1.2			A1
Pagac	Matthew M.	MMP	Manager	6/13/2006	AHG - Preparation of annual timeline of procedures	0.8			A1
Pagac	Matthew M.	MMP	Manager	6/13/2006	E&C - API Coordination	0.6			A1
Pagac	Matthew M.	MMP	Manager	6/13/2006	E&C - Preparation of matrix of timing of fieldwork	1.4			A1
Pagac	Matthew M.	MMP	Manager	6/13/2006	Saginaw - Creation of annual timeline of procedures	1.4			A1
Peterson	Christopher A.	CAP	Manager	6/13/2006	E&Y IT audit update conference call	0.6			A1
Ranney	Amber C.	ACR	Senior	6/13/2006	Corporate Walkthroughs-Walking through the Healthcare IBNR reserve with audit team and discussing issues and questions for the client.	1.2			A1
Ranney	Amber C.	ACR	Senior	6/13/2006	Corporate Walkthroughs-Walking through the Accrued Warranty Reserve issues with the audit team and developing a list of questions for the client.	1.5			A1
Ranney	Amber C.	ACR	Senior	6/13/2006	Corporate Walkthroughs-Walking through the account reconciliation process with J. Schmidt for Derivatives & Hedging activities.	2.3			A1
Ranney	Amber C.	ACR	Senior	6/13/2006	Planning - Consolidated-Setting the intern up to create binders with packets of information for our preliminary planning meeting.	0.2			A1
Ranney	Amber C.	ACR	Senior	6/13/2006	Planning - Consolidated-Discussing possible ASM topic with the team in order to prepare the draft Consolidated ASM.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/13/2006	Planning - Consolidated-Walking the intern through our AWS audit program and explaining how to make the appropriate updates to the test of controls program	0.7			A1
Ranney	Amber C.	ACR	Senior	6/13/2006	Planning - Consolidated-Discussing preliminary team planning event meeting with Sr. Manager and determining additional schedules to include in the packet for the meeting.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	6/13/2006	Planning - Consolidated-Updating AWS file for corrections and creating a list of notes for consideration by the audit team related to the Corporate AWS Engagement in order to clean-up the file.	2.1			A1
Sheckell	Steven F.	SFS	Partner	6/13/2006	Review audit planning documentation	0.9			A1
Sheckell	Steven F.	SFS	Partner	6/13/2006	International coordination related to Europe planning meetings	2.2			A1
Sheckell	Steven F.	SFS	Partner	6/13/2006	Review 1st quarter workpapers	2.8			A1
Simpson	Jamie	JS	Senior Manager	6/13/2006	Meeting with J. Williams and A. Brazier regarding FAS 112 and other corp topics.	1.4			A1
Simpson	Jamie	JS	Senior Manager	6/13/2006	General review of healthcare IBNR reserve walkthrough.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/13/2006	Discussion with A. Ranney and N. Miller on warranty IBNR and healthcare IBNR reserves.	1.7			A1
Simpson	Jamie	JS	Senior Manager	6/13/2006	Discussions with C. Failer on Delphi staffing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	6/13/2006	Preparation of emails to int'l teams regarding scope questions.	0.5			A1
Simpson	Jamie	JS	Senior Manager	6/13/2006	Preparation of international scope summary with 404/financial scope by process.	2.2			A1
Simpson	Jamie	JS	Senior Manager	6/13/2006	Review of staffing summary by division.	0.4			A1
Simpson	Jamie	JS	Senior Manager	6/13/2006	Discussions with A. Ranney and N. Miller on various planning activities.	2.6			A1
Simpson	Jamie	JS	Senior Manager	6/13/2006	Discussion with S. Pacella on TSRS status/issues.	0.6			A1
Smith	Christopher W.	CWS	Executive Director	6/13/2006	First quarter tax review coordination	0.2			A1
Stille	Mark Jacob	MJS	Staff	6/13/2006	Review of management's corporate data center testing.	3.6			A1
Tanner	Andrew J.	AJT	Senior Manager	6/13/2006	TSRS update meeting in preparation for report out to core audit team	1.2			A1
Aliff	Elbert J.	EJA	Intern	6/14/2006	Reviewing inventory documentation in preparation for physical inventory count on Saturday, June 17,2006.	1.2			A1
Aliff	Elbert J.	EJA	Intern	6/14/2006	Continued preparing binders in preparation for the team planning event for 2006 audit on Thursday, June 15,2006.	7.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/14/2006	Correspondence with A. Krabill regarding Delphi - European Shared Service Centre audit fee emails.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2006	Revision to E&C & Saginaw Budget on overall budget per M. Pagac.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2006	Correspondence with J. Simpson regarding Budget Schedules.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2006	Revisions to timing of procedures schedule per M. Hatzfeld and J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2006	Correspondence with Y. Bain and team regarding accommodations for Delphi Pre-Team Directed Planning Event.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2006	Correspondence with M. Stille and J. Hasse regarding Network Access for Intern.	0.2			A1
Avila-Villegas	Vanessa	VAV	Senior	6/14/2006	API coordination for E&C & T&I - inventory observation upcoming in Mexico	1.2			A1
Boehm	Michael J.	MJB	Manager	6/14/2006	Review of documentation related to minority interest walkthrough	0.4			A1
Boehm	Michael J.	MJB	Manager	6/14/2006	Review of jobs bank accrual documentation	1.1			A1
Boehm	Michael J.	MJB	Manager	6/14/2006	DPSS - Call with C. Anderson regarding DPSS Legal reserve documentation.	0.2			A1
Boehm	Michael J.	MJB	Manager	6/14/2006	DPSS - Revision to DPSS Deficiency Tracker for Q1 review.	0.6			A1
Boehm	Michael J.	MJB	Manager	6/14/2006	E&S - Call with M. McCoy to discuss physical inventories at Kokomo, IN facility.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/14/2006	E&S - Met with E. Marold and A. Krabill to discuss E&S physical inventories	0.7			A1
Boehm	Michael J.	MJB	Manager	6/14/2006	Status update meeting with A. Krabill (E&S, DPSS, Corporate)	0.6			A1
Boehm	Michael J.	MJB	Manager	6/14/2006	Update of document regarding divisional compliance with Corporate Accounting Policies.	0.9			A1
Boehm	Michael J.	MJB	Manager	6/14/2006	Met with A. Krabill, J. Simpson, N. Miller, A. Ranney, and E. Marold to discuss agenda for team directed planning event on June 15.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	6/14/2006	Review of AWS worksteps for Customer-Owned Tooling test of controls and substantive procedures.	1.8			A1
Boston	Jason C.	JCB	Staff	6/14/2006	E&C - Completing review notes for AP walkthrough	3.1			A1
DeMers	Laurie A.	LAD	Senior Manager	6/14/2006	Communication with S. Gale of Delphi to schedule Tax Contingency Walkthrough.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	6/14/2006	Review of U-120 for Non-U.S. process and revisions to document.	0.5			A1
DeMers	Laurie A.	LAD	Senior Manager	6/14/2006	Revise summary issues matrix for additional comments on the non-U.S. process.	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/14/2006	Review of internal audit reports.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/14/2006	Review of bankruptcy news, 8K's and press releases.	3.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/14/2006	Review of draft 10K for 2005.	3.5			A1
Horner	Kevin John	KJH	Staff	6/14/2006	Received demonstration from H. Aquino on how to log in to Delphi computer and use Hyperion	0.3			A1
Horner	Kevin John	KJH	Staff	6/14/2006	Printed off materials for E. Aliff for the pre-planning event folders.	1.3			A1
Horner	Kevin John	KJH	Staff	6/14/2006	Began comparison of validation programs to AWS work program for test of controls	4.6			A1
Horner	Kevin John	KJH	Staff	6/14/2006	Coordinate travel arrangements to Lockport, NY for T&I inventory observation on 6/17/06 for E. Aliff and myself.	1.1			A1
Horner	Kevin John	KJH	Staff	6/14/2006	T&I - Discussed with E. Aliff procedures we will be performing at the inventory observation in Lockport, NY on 6/17/06	0.7			A1
Kearns	Matthew R.	MRK	Senior	6/14/2006	E&C - communicating with E&Y team members regarding status of APIs	1.1			A1
Kearns	Matthew R.	MRK	Senior	6/14/2006	E&C - discussing with M. Kloss of API coordinator of E&C inventory reports that she was providing.	1.4			A1
Kearns	Matthew R.	MRK	Senior	6/14/2006	E&C - reviewing inventory API schedules provided by M. Kloss	2.7			A1
Kearns	Matthew R.	MRK	Senior	6/14/2006	E&C - Cleared review notes prepared by E&Y Manager regarding the FSC and Tooling Process Walkthroughs at E&C	3.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	6/14/2006	Updated substantive procedures in AWS related to the customer owned tooling accounts.	2.3			A1
Marold	Erick W.	EWM	Senior	6/14/2006	Obtained income statement and balance sheet information from Hyperion for various Hyperion codes.	2.6			A1
Marold	Erick W.	EWM	Senior	6/14/2006	Prepared preliminary assessment of SAS 65 procedures by significant process.	3.1			A1
Martell	Michael A.	MAM	Executive Director	6/14/2006	Attend planning meeting	1.2			A1
Miller	Nicholas S.	NSM	Manager	6/14/2006	Work on the schedule detailing the accounting policies, and how they are applied across divisions.	0.9			A1
Miller	Nicholas S.	NSM	Manager	6/14/2006	Time spent scheduling the physical inventory observations.	1.2			A1
Miller	Nicholas S.	NSM	Manager	6/14/2006	Meeting with J. Simpson, A. Krabill, M. Boehm and A. Ranney to discuss the agenda for the Pre-Team Planning Event.	1.3			A1
Miller	Nicholas S.	NSM	Manager	6/14/2006	Assistance in assembling the binders for the pre-team planning event.	2.4			A1
Miller	Nicholas S.	NSM	Manager	6/14/2006	Preparing agenda items for the pre-team planning event, including CRA support, workprogram support, inventory supporting docs and other.	2.8			A1
Opaleski	Julie E.	JEO	TSRS	6/14/2006	Worked in AWS to organize and label evidence	1.2			A1
Opaleski	Julie E.	JEO	TSRS	6/14/2006	Attended IT SOX status call	1.8			A1
Pacella	Shannon M.	SMP	Manager	6/14/2006	Discuss questions re: CAS corp. data center testing with E&Y team.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/14/2006	Discuss IT open items with audit Sr. Manager.	0.9			A1
Pacella	Shannon M.	SMP	Manager	6/14/2006	Update Reliance Strategy documents to prepare for sending to International teams to assist in testing.	1.3			A1
Pacella	Shannon M.	SMP	Manager	6/14/2006	Weekly status meeting with IT SOX PMO.	1.8			A1
Pagac	Matthew M.	MMP	Manager	6/14/2006	E&C - Discussion of review notes with staff	0.6			A1
Ranney	Amber C.	ACR	Senior	6/14/2006	Corporate Walkthroughs-Meeting with D. France to walkthrough the process of how Workers' Compensation and Extended Disability Benefits are handled by the third party administrator.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	6/14/2006	Planning - Consolidated-Revisions to substantive audit worksteps for Inventory and Inventory Reserves based on review notes.	0.8			A1
Ranney	Amber C.	ACR	Senior	6/14/2006	Planning - Consolidated-Meeting with audit team to discuss our preliminary team planning meeting and assigning areas of responsibility to lead discussion during the meeting.	1.4			A1
Ranney	Amber C.	ACR	Senior	6/14/2006	Planning - Consolidated-Revisions to the preliminary planning meeting agenda and related schedules for discussion during meeting.	2.8			A1
Simpson	Jamie	JS	Senior Manager	6/14/2006	Review of budget/engagement economics analysis.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/14/2006	Preparation of emails to international teams regarding Q1 scope.	0.8			A1
Simpson	Jamie	JS	Senior Manager	6/14/2006	Discussions with K. Asher and S. Sheckell regarding SEC independence rules and int'l communication.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/14/2006	Preparation of international scope summary.	1.6			A1
Simpson	Jamie	JS	Senior Manager	6/14/2006	Review of inventory audit program for division program.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/14/2006	Preparation for pre-team directed planning event.	3.4			A1
Simpson	Jamie	JS	Senior Manager	6/14/2006	Discussion with S. Pacella regarding TSRS status/email communication.	1.1			A1
Smith	Christopher W.	CWS	Executive Director	6/14/2006	Meeting w/ S. Gale regarding agenda items	0.3			A1
Stille	Mark Jacob	MJS	Staff	6/14/2006	Attended weekly IT Sox Status call.	1.8			A1
Stille	Mark Jacob	MJS	Staff	6/14/2006	Review of management's corporate data center testing.	3.8			A1
Van Leeuwen	Brent James	BJV	Senior	6/14/2006	Reviewed emails regarding scheduling, Q1 work, tax contingency meeting, etc.	0.5			A1
Van Leeuwen	Brent James	BJV	Senior	6/14/2006	Discussion re: Delphi Q1 review scheduling, etc.	0.9			A1
Aliff	Elbert J.	EJA	Intern	6/15/2006	Attending the team planning event for the 2006 audit.	8.0			A1
Aquino	Heather	HRA	Client Serving Associate	6/15/2006	Correspondence with M. Pagac regarding CPA Status log.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Avila-Villegas	Vanessa	VAV	Senior	6/15/2006	API coordination for E&C & T&I - inventory observation upcoming in Mexico	1.1			A1
Avila-Villegas	Vanessa	VAV	Senior	6/15/2006	Attending to the Pre-Team Planning Event for Delphi.	6.9			A1
Boehm	Michael J.	MJB	Manager	6/15/2006	DPSS - Met with A. Krabill to provide update of DPSS Q1 procedures and open items	0.3			A1
Boehm	Michael J.	MJB	Manager	6/15/2006	Determination of team goals in team-directed planning meeting.	0.6			A1
Boehm	Michael J.	MJB	Manager	6/15/2006	Discussions with Sr. Managers and Partners regarding SAS 65 procedures, timing, etc.	1.4			A1
Boehm	Michael J.	MJB	Manager	6/15/2006	Audit status update meeting with engagement Seniors, Managers, Sr. Managers, and Partners.	1.6			A1
Boehm	Michael J.	MJB	Manager	6/15/2006	Team directed planning event to discuss scoping, staffing, AWS file, etc.	4.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/15/2006	Review of corporate-wide deficiency tracker.	3.6			A1
Henning	Jeffrey M.	JMH	Partner	6/15/2006	Other planning matters re: controls testing	1.2			A1
Henning	Jeffrey M.	JMH	Partner	6/15/2006	Attend audit status meeting	1.9			A1
Henning	Jeffrey M.	JMH	Partner	6/15/2006	Attend team directed planning event	3.6			A1
Horner	Kevin John	KJH	Staff	6/15/2006	Sent A. Ranney comparison of framework controls to AWS	0.2			A1
Horner	Kevin John	KJH	Staff	6/15/2006	Sent files from team folder to A. Ranney for pre-plannin meeting	0.2			A1
Horner	Kevin John	KJH	Staff	6/15/2006	Obtained phone numbers for client contact from Apollo intranet site for M. Kearns.	0.2			A1
Horner	Kevin John	KJH	Staff	6/15/2006	Compared validation programs for test of controls to AWS file and documented results	6.4			A1
Horner	Kevin John	KJH	Staff	6/15/2006	T&I - obtain directions to Lockport location for inventory observation on 6/17/06	0.4			A1
Horner	Kevin John	KJH	Staff	6/15/2006	T&I - Spoke with K. Sivers to get physical inventory instructions for inventory observation at Lockport	0.6			A1
Kearns	Matthew R.	MRK	Senior	6/15/2006	E&C - discussing with E&Y staff of E&C physical inventories being performed this week the procedures they are performing as well as answering their questions	2.1			A1
Marold	Erick W.	EWM	Senior	6/15/2006	Determination of team goals	0.6			A1
Marold	Erick W.	EWM	Senior	6/15/2006	Discussions with Sr. Managers/Partners regarding SAS 65 procedures.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	6/15/2006	Audit update status meeting to determine open items at each division.	1.6			A1
Marold	Erick W.	EWM	Senior	6/15/2006	Pre-team directed planning event to discuss staffing, AWS, scoping, etc.	4.4			A1
Miller	Nicholas S.	NSM	Manager	6/15/2006	Planning for physical inventory observations.	0.6			A1
Miller	Nicholas S.	NSM	Manager	6/15/2006	Attend team planning event.	8.1			A1
Pacella	Shannon M.	SMP	Manager	6/15/2006	Email IT SOX PMO as a debrief to conversation on scoping strategy impact on reliance on application controls.	0.1			A1
Pacella	Shannon M.	SMP	Manager	6/15/2006	Conference call with Partner to discuss SOX PMO scoping strategy changes.	0.3			A1
Pacella	Shannon M.	SMP	Manager	6/15/2006	Discuss with IT SOX PMO, impact scoping strategy has on ability to rely on application controls.	0.3			A1
Pacella	Shannon M.	SMP	Manager	6/15/2006	Send emails to China, Korea and France asking for status on scheduling testing timing with Delphi local management.	0.3			A1
Pacella	Shannon M.	SMP	Manager	6/15/2006	Discuss project status with Sr. Manager.	0.8			A1
Pacella	Shannon M.	SMP	Manager	6/15/2006	Reviewed GM workpapers.	2.3			A1
Pagac	Matthew M.	MMP	Manager	6/15/2006	Discussion of SAS 65 procedures for Delphi with J. Henning	0.8			A1
Pagac	Matthew M.	MMP	Manager	6/15/2006	Attend Delphi team planning event	8.2			A1
Pagac	Matthew M.	MMP	Manager	6/15/2006	Review Saginaw workpapers	1.2			A1
Peterson	Christopher A.	CAP	Manager	6/15/2006	Global Network closing/issue discussion.	1.2			A1
Ranney	Amber C.	ACR	Senior	6/15/2006	Planning - Consolidated-Reviewed managements testing programs and assigning an appropriate level of testing to each control in the Fixed Asset and Revenue programs.	2.2			A1
Ranney	Amber C.	ACR	Senior	6/15/2006	Planning - Consolidated-Attending the preliminary Team Planning Event for the 2006 audit.	7.1			A1
Sheckell	Steven F.	SFS	Partner	6/15/2006	Attend team planning event	4.9			A1
Simpson	Jamie	JS	Senior Manager	6/15/2006	Review of responses related to new SEC independence rules from int'l teams.	1.3			A1
Simpson	Jamie	JS	Senior Manager	6/15/2006	Participation in pre-team planning event.	7.3			A1
Stille	Mark Jacob	MJS	Staff	6/15/2006	Global Network walkthrough closing conference call.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	6/15/2006	Clean up and follow-up of global network review comments.	1.6			A1
Stille	Mark Jacob	MJS	Staff	6/15/2006	Review of managements corporate data center testing.	3.9			A1
Tanner	Andrew J.	AJT	Senior Manager	6/15/2006	Meeting with S. Pacella to discuss issue with IT management scoping process and potential impact on application controls	0.6			A1
Aliff	Elbert J.	EJA	Intern	6/16/2006	Reviewing the detailed inventory instruction in preparation for Inventory check on Saturday, June 17,2006 in Lockport, NY.	2.0			A1
Aliff	Elbert J.	EJA	Intern	6/16/2006	Traveling to Lockport, NY in preparation for the physical inventory check on Saturday, June 17,2006	6.5			A1
Aquino	Heather	HRA	Client Serving Associate	6/16/2006	Correspondence with T. Merewether regarding ARMS Excel Report - Delphi.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/16/2006	Correspondence with J. Hasse and Vanessa Avila regarding New MAC Address..	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/16/2006	Correspondence with J. Hasse, L. Jakob, etc. regarding Conf. Rooms in C building.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/16/2006	Met with E. Slazinski to obtain SEC OPEB-Responses to SEC's Questions per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/16/2006	Various IT problem solving with G. Curry for Team Server.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/16/2006	Assist intern with setting up printer at Delphi per S. Pacella.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/16/2006	Correspondence with J. Opaleski and J. Hasse regarding Delphi Security Badge.	0.2			A1
Avila-Villegas	Vanessa	VAV	Senior	6/16/2006	Packard - Perform an analysis of the journal entries file for Packard Q1'06 and identifying non-standard journal entries.	6.9			A1
Boehm	Michael J.	MJB	Manager	6/16/2006	Met with M. Kamishcke to review environmental processes prior to walkthrough on Monday June 19.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/16/2006	DPSS - Revised DPSS SRM for Q1	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	6/16/2006	DPSS - Cleared open items with J. Steele	0.3			A1
Boehm	Michael J.	MJB	Manager	6/16/2006	DPSS - Completed LCM portion of DPSS inventory reserve walkthrough.	0.7			A1
Boehm	Michael J.	MJB	Manager	6/16/2006	E&S - Correspondence with R. Hofmann regarding E&S depreciation expense adjustments.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/16/2006	E&S - Reviewed email from S. Van Dyke regarding depreciation adjustments for impaired sites.	0.6			A1
Boehm	Michael J.	MJB	Manager	6/16/2006	Review of 404 FAQ document to determine extent of reliance on work of others for FSCP.	0.2			A1
Boehm	Michael J.	MJB	Manager	6/16/2006	Review of Expenditure SAS 65 program.	1.3			A1
Boehm	Michael J.	MJB	Manager	6/16/2006	Review of SAS 65 review programs for treasury and fixed assets.	2.3			A1
Boehm	Michael J.	MJB	Manager	6/16/2006	Discussions with N. Miller and A. Ranney regarding significant risks for Delphi engagement.	0.6			A1
Boston	Jason C.	JCB	Staff	6/16/2006	E&C - Travel time to/from Flint for E&C Inventory observation.	1.9			A1
Henning	Jeffrey M.	JMH	Partner	6/16/2006	Call with D. Bayles re: SAS 65 approach	0.6			A1
Horner	Kevin John	KJH	Staff	6/16/2006	Pulled Hyperion reports per the request of E. Marold and J. Simpson.	1.9			A1
Horner	Kevin John	KJH	Staff	6/16/2006	Travel time to New York for inventory observation for T&I on 6/17/06	4.7			A1
Marold	Erick W.	EWM	Senior	6/16/2006	Saginaw - Met with L. Briggs to discuss and obtain support for non-standard journal entries.	1.7			A1
Marold	Erick W.	EWM	Senior	6/16/2006	Saginaw - Updated ASM and SRM to reflect J. Henning's comments from 5-31-06.	2.4			A1
Marold	Erick W.	EWM	Senior	6/16/2006	Saginaw - Met with D. Guston to obtain support that the A/R ledger adges invoices correctly.	1.7			A1
Marold	Erick W.	EWM	Senior	6/16/2006	Saginaw - Met with P. O'Bee to perform additional inquiries related to customer owned tooling.	2.2			A1
Miller	Nicholas S.	NSM	Manager	6/16/2006	Review of payroll information, and how it posts from ACS.	0.9			A1
Miller	Nicholas S.	NSM	Manager	6/16/2006	Meeting with B. Murray and A. Ranney to discuss the warranty accrual process.	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	6/16/2006	T&I - Discussions with K. Horner regarding the inventory.	0.2			A1
Miller	Nicholas S.	NSM	Manager	6/16/2006	T&I - Finalizing procedures on the T&I quarter, including review of the legal reserves and the Q1 impairment adjustments.	2.9			A1
O'Leary	Gregory A.	GAO	Staff	6/16/2006	Physical Inventory Observation in Rochester, NY	10.0			A1
Pacella	Shannon M.	SMP	Manager	6/16/2006	GM Closing Meeting and pre-meeting.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/16/2006	Update Reliance Strategy based on changes suggested by Partner.	0.8			A1
Pacella	Shannon M.	SMP	Manager	6/16/2006	Met with Internal Audit to discuss Corporate Data center workpapers	1.8			A1
Pagac	Matthew M.	MMP	Manager	6/16/2006	E&C - Walkthrough discussions with M. Hatzfeld	1.8			A1
Ranney	Amber C.	ACR	Senior	6/16/2006	Planning - Consolidated-Documenting significant risks and related accounts in the ASM supplements.	2.2			A1
Ranney	Amber C.	ACR	Senior	6/16/2006	Planning - Consolidated-Reviewed managements testing programs and assigning an appropriate level of testing to each control in the Revenue, Treasury and Expenditure programs.	3.8			A1
Ranney	Amber C.	ACR	Senior	6/16/2006	Quarterly Review-Setting up warranty analysis schedule for discussion with the client.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/16/2006	Quarterly Review-Meeting with B. Murray to discuss the assumptions being used in the warranty reserve calculation.	1.4			A1
Sheckell	Steven F.	SFS	Partner	6/16/2006	Audit status update with J. Sheehan	2.1			A1
Simpson	Jamie	JS	Senior Manager	6/16/2006	Follow-up with international teams on SEC independence confirmations.	1.2			A1
Stille	Mark Jacob	MJS	Staff	6/16/2006	Meeting with Internal Audit to review testing procedures for corporate data center.	1.8			A1
Stille	Mark Jacob	MJS	Staff	6/16/2006	Closing meeting and discussions of observations noted in walkthrough for GM applications.	1.9			A1
Stille	Mark Jacob	MJS	Staff	6/16/2006	Clean-up and review of GM applications walkthrough.	2.1			A1
Wardrobe	Peter J.	PJW	Senior	6/16/2006	GM Walkthrough Closing Meeting	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Wiser	Eric W.	EWW	Staff	6/16/2006	Performed the Physical Inventory Observation at Delphi in Oak Creek, WI.	8.0			A1
Aliff	Elbert J.	EJA	Intern	6/17/2006	T&I - Travel from the Delphi inventory check in Lockport, NY.	6.7			A1
Aliff	Elbert J.	EJA	Intern	6/17/2006	T&I - Observation of physical inventory at Delphi plant in Lockport, NY.	8.3			A1
Anibal	Christina J.	CJA	Intern	6/17/2006	E&C - Physical inventory observation	6.9			A1
Boston	Jason C.	JCB	Staff	6/17/2006	E&C - Performing inventory observation at E&C Flint East site	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/17/2006	E&C - Inventory observation supervision.	4.1			A1
Henning	Jeffrey M.	JMH	Partner	6/17/2006	Call with D. Bayles re: Internal Controls - bridging year end to first qtr	0.4			A1
Horner	Kevin John	KJH	Staff	6/17/2006	T&I - Travel time from Buffalo, NY after performing physical inventory observation for T&I at Lockport location	6.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/18/2006	E&C - Inventory observation supervision.	3.9			A1
Pacella	Shannon M.	SMP	Manager	6/18/2006	Revisions to International testing instructions	2.0			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2006	Correspondence with T. Merewether regarding ARMS Excel Report - Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2006	Correspondence with J. Cowie regarding serial numbers for security badges.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2006	Correspondence with E. Aliff regarding Delphi Security Badge.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2006	Obtain completed badge form for J. Opaleski from J. Hasse.	0.2			A1
Boehm	Michael J.	MJB	Manager	6/19/2006	Preparation for environmental process meeting.	0.6			A1
Boehm	Michael J.	MJB	Manager	6/19/2006	Research of SOP 96-1 as it relates to accounting for environmental remediation at Delphi.	0.7			A1
Boehm	Michael J.	MJB	Manager	6/19/2006	Met with M. Kamishcke, M. Heston, J. Hunt, and M. Fraylick to discuss environmental reserve process.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	6/19/2006	E&S - P. call with O. Saimoua regarding Kokomo inventory observation.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/19/2006	E&S - Call with M. McCoy regarding Kokomo inventory observation.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/19/2006	E&S - Preparation of correspondence to M. Hake of E&Y Milwaukee regarding the E&S inventory procedures to be performed at Milwaukee facility 6/24/6.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/19/2006	E&S - Preparation of correspondence to T. Six of San Antonio office related to observation of Los Indios inventory.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/19/2006	Consolidated Planning - Review of AWS test of controls worksteps	3.3			A1
Boehm	Michael J.	MJB	Manager	6/19/2006	DPSS Quarterly Review - Revision of DPSS 2005 control deficiency documentation to reflect Q1 2006 review response.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/19/2006	Meeting with S. Sheckell and F. Bellar (AHG M&A) to co-develop expectations relative to scope, timing and co for pending carve-out audits of T&I and E&C.	1.1			A1
Horner	Kevin John	KJH	Staff	6/19/2006	Spoke with J. Nolan to discuss supporting documentation for the A/P Process Walkthrough	0.3			A1
Horner	Kevin John	KJH	Staff	6/19/2006	Received the account reconciliation for EW 4411-00141 and EW 5701 and the pre-petition re-class query from J. Nolan	0.4			A1
Horner	Kevin John	KJH	Staff	6/19/2006	Updated walkthrough template for A/P process walkthrough for a transaction initiated by a purchase requisition	0.9			A1
Horner	Kevin John	KJH	Staff	6/19/2006	Finished comparison of validation program for treasury process to test of controls program in AWS	1.4			A1
Horner	Kevin John	KJH	Staff	6/19/2006	T&I - Received final tag listing, inventory log, and customer consignment sheets from K. Sivers	0.6			A1
Horner	Kevin John	KJH	Staff	6/19/2006	T&I - Began compilation of documentation from the inventory observation in Lockport, NY on 6/17/06	2.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	6/19/2006	AHG - Reviewed E&Y internal physical inventory schedule for plants that are having inventories being held on the weekend of 6/23/06	1.1			A1
Kearns	Matthew R.	MRK	Senior	6/19/2006	AHG - Cleared Financial Statement Close Walkthrough review notes from EY management	2.3			A1
Kearns	Matthew R.	MRK	Senior	6/19/2006	E&C - Reviewed internal schedule for physical inventories occurring this weekend and verifying appropriate staffing.	0.8			A1
Marold	Erick W.	EWM	Senior	6/19/2006	Saginaw - Documented I/C in transit inventory reconciliation and related reserve.	2.3			A1
Marold	Erick W.	EWM	Senior	6/19/2006	Saginaw - Completed payroll walkthrough to document flow of transactions from ACS to the ledger.	2.8			A1
Marold	Erick W.	EWM	Senior	6/19/2006	Saginaw - Performed SAS 99 procedures related to non-standard journal entries.	2.6			A1
Marold	Erick W.	EWM	Senior	6/19/2006	Saginaw - Updated ASM and SRM based on J. Henning's review notes.	2.9			A1
Miller	Nicholas S.	NSM	Manager	6/19/2006	Packard - Meeting with C. Zerull to discuss the Q1 depreciation expense.	1.2			A1
Miller	Nicholas S.	NSM	Manager	6/19/2006	Packard - Updating SRM and fluctuation analysis for Q1 procedures.	2.2			A1
Miller	Nicholas S.	NSM	Manager	6/19/2006	Packard - Clearing of J. Henning review notes for Q1 procedures.	3.4			A1
Miller	Nicholas S.	NSM	Manager	6/19/2006	Staffing/Planning for Delphi physical inventory observations.	0.3			A1
Pagac	Matthew M.	MMP	Manager	6/19/2006	E&C - Prepare open items listing	1.2			A1
Pagac	Matthew M.	MMP	Manager	6/19/2006	E&C - Discussion on analytics with Delphi A. Renaud.	1.1			A1
Pagac	Matthew M.	MMP	Manager	6/19/2006	E&C - Review walkthrough of sales/AR, clear review notes and document in memo to J. Henning	6.2			A1
Ranney	Amber C.	ACR	Senior	6/19/2006	Corporate Walkthroughs-Clearing review notes related to the Intercompany Profit Elimination walkthrough.	1.1			A1
Ranney	Amber C.	ACR	Senior	6/19/2006	Corporate Walkthroughs-Walking through the accrual for Accrued Professional Fees with J. Nolan in order to understand the process.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	6/19/2006	Corporate Walkthroughs-Clearing review notes of the Minority Interest Calculation Walkthrough.	1.3			A1
Ranney	Amber C.	ACR	Senior	6/19/2006	Corporate Walkthroughs-Documenting our understanding of the Accrued Professional Fees process.	2.5			A1
Ranney	Amber C.	ACR	Senior	6/19/2006	Corporate Walkthroughs-Clearing review notes related to the Union Training Fund accrual.	2.7			A1
Sheckell Aliff	Steven F.	SFS	Partner	6/19/2006	Review 1st quarter corporate workpapers	4.4			A1
	Elbert J.	EJA	Intern	6/20/2006	Creating an analysis to understand the minority interest calculation	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Correspondence with J. Hasse regarding Delphi Security Badge(s) forms completed.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Correspondence with A. Menth and K. Asher regarding AQR - Client Acceptance Data Request for NCA - Delphi Corporation.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Escort E. Aliff to security office to obtain Delphi Security Badge.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Preparation of list of individuals to remove guest access per J. Hasse.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Correspondence with G. Curry regarding onsite encryption.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Working on obtaining Delphi client acceptance memos for PCAOB request per K. Asher, S. Scheckell and J. Simpson.	0.9			A1
Boehm	Michael J.	MJB	Manager	6/20/2006	Preparation of correspondence to M. Helster regarding environmental project meeting for Q2.	0.2			A1
Boehm	Michael J.	MJB	Manager	6/20/2006	Discussed debt reconciliation process with R. Reiminik	0.3			A1
Boehm	Michael J.	MJB	Manager	6/20/2006	Preparation for FSCP meeting with Corporate accounting including review of 2005 process documentation.	0.5			A1
Boehm	Michael J.	MJB	Manager	6/20/2006	FSCP meeting with R. Reminek, B. Murray, and E. Marold.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	6/20/2006	E&S Q1 review status update call with A. Krabill and J. Henning.	0.4			A1
Boehm	Michael J.	MJB	Manager	6/20/2006	E&S - Preparation of master open items listing for FTT meeting..	0.4			A1
Boehm	Michael J.	MJB	Manager	6/20/2006	E&S Quarterly Review - Review of Q1 SOPA items for E&S division	1.7			A1
Boehm	Michael J.	MJB	Manager	6/20/2006	Met with J. Simpson to discuss summary of divisional compliance with Delphi accounting policies.	0.6			A1
Boehm	Michael J.	MJB	Manager	6/20/2006	Review of Delphi debt agreements for significant accounting consequences, terms and conditions.	2.8			A1
DeMers	Laurie A.	LAD	Senior Manager	6/20/2006	Meet with S. Gale and J. Erickson of Delphi to walk through Steve's portion of the input into the tax contingency process. Also present from E&Y - D. Kelley, C. Tosto, J. Hegelmann.	1.6			A1
DeMers	Laurie A.	LAD	Senior Manager	6/20/2006	Preparation for walkthrough for Tax contingency process with S. Gale of Delphi .	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	6/20/2006	Review example tax contingency memorandum and workpapers with contingency amounts.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	6/20/2006	Discussion regarding Tax contingency process with D. Kelley, C. Tosto and J. Hegelmann.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	6/20/2006	Debrief with E&Y team following meeting (D. Kelley and C. Tosto and J. Hegelmann) to discuss items to include in walkthrough template and follow-up plan for future meetings.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	6/20/2006	Meeting with C. Tosto, D. Kelly, J. Erickson, S. Gale, and L. DeMers regarding tax contingency reserve process	1.5			A1
Hegelmann	Julie Ann	JAH	Senior	6/20/2006	Prepare for meeting re: tax contingency reserves with S. Gale.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	6/20/2006	Edit 404 write-up of tax contingency reserve process after meeting with S. Gale	2.4			A1
Henning	Jeffrey M.	JMH	Partner	6/20/2006	E&S conf. call to discuss Q1 matters.	0.4			A1
Henning	Jeffrey M.	JMH	Partner	6/20/2006	E&S Q1 review status update call with A. Krabill and M. Boehm.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	6/20/2006	Discussion with J. Williams and D. Bayles re: response to 9A	0.3			A1
Horner	Kevin John	KJH	Staff	6/20/2006	Set up meeting with J. Nolan to finalize documentation for A/P process walkthrough	0.1			A1
Horner	Kevin John	KJH	Staff	6/20/2006	Obtained documents from M. Adams, E&C, and faxed to J. Boston per his request	0.4			A1
Horner	Kevin John	KJH	Staff	6/20/2006	Cleared review note from wire room walkthrough and updated supporting documentation	0.6			A1
Horner	Kevin John	KJH	Staff	6/20/2006	Prepared questions for meeting with J. Nolan.	0.8			A1
Horner	Kevin John	KJH	Staff	6/20/2006	Meeting with J. Nolan to receive final documentation for the A/P Process walkthrough	1.9			A1
Horner	Kevin John	KJH	Staff	6/20/2006	Updated walkthrough template for the A/P process walkthrough	3.3			A1
Horner	Kevin John	KJH	Staff	6/20/2006	Backup of AWS files and Team Folder for G. Curry.	0.6			A1
Marold	Erick W.	EWM	Senior	6/20/2006	Met with M. Pagac to discuss open items related to Saginaw.	0.9			A1
Marold	Erick W.	EWM	Senior	6/20/2006	Review of financial statement close narratives provided by Delphi.	1.4			A1
Marold	Erick W.	EWM	Senior	6/20/2006	Meeting with Controller Staff Managers to discuss financial statement close process.	1.8			A1
Pacella	Shannon M.	SMP	Manager	6/20/2006	Discussion with B. Garvey re: review of Mexico workpapers.	1.1			A1
Pagac	Matthew M.	MMP	Manager	6/20/2006	AHG - Review financial statement close walkthrough	2.2			A1
Pagac	Matthew M.	MMP	Manager	6/20/2006	E&C - Review ASM & SRM workpapers	0.3			A1
Pagac	Matthew M.	MMP	Manager	6/20/2006	E&C - Review NSJE workpapers	0.4			A1
Pagac	Matthew M.	MMP	Manager	6/20/2006	E&C - Discussion of walkthrough items with J. Henning	0.2			A1
Pagac	Matthew M.	MMP	Manager	6/20/2006	E&C - Discuss divisional inconsistencies with J. Simpson	0.6			A1
Pagac	Matthew M.	MMP	Manager	6/20/2006	E&C - Review payroll walkthrough	0.8			A1
Pagac	Matthew M.	MMP	Manager	6/20/2006	Coordination of accrued payroll with S. Pacella for all divisions (Not ACS related)	0.3			A1
Pagac	Matthew M.	MMP	Manager	6/20/2006	Saginaw - Review final open items list with E. Marold & discuss items with J. Henning	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Peterson	Christopher A.	CAP	Manager	6/20/2006	Ensure Global network review comments were cleared, including issue review.	2.1			A1
Peterson	Christopher A.	CAP	Manager	6/20/2006	Finalize wps for Hyperion walkthrough.	3.3			A1
Ranney	Amber C.	ACR	Senior	6/20/2006	Corporate Walkthroughs-Wrapping up documentation of minority interest walkthrough to give to Sr. Manager for review.	0.2			A1
Ranney	Amber C.	ACR	Senior	6/20/2006	Corporate Walkthroughs-Updating Sr. Manager on the status of Corporate Walkthroughs.	0.4			A1
Ranney	Amber C.	ACR	Senior	6/20/2006	Corporate Walkthroughs-Preparing for meeting with B. Murray to discuss the process to record the Extended Disability Benefit reserves.	0.4			A1
Ranney	Amber C.	ACR	Senior	6/20/2006	Corporate Walkthroughs-Meeting with the B. Murray to walk through the process of recording the Extended Disability Benefit Plan reserve.	0.5			A1
Ranney	Amber C.	ACR	Senior	6/20/2006	Corporate Walkthroughs-Documenting the Accrued Professional Fees walkthrough.	0.7			A1
Ranney	Amber C.	ACR	Senior	6/20/2006	Corporate Walkthroughs-Documenting our understanding of the process to reconcile derivative accounts for purposes of our Derivative & Hedging walkthrough.	0.9			A1
Ranney	Amber C.	ACR	Senior	6/20/2006	Corporate Walkthroughs-Meeting with J. Sandora to clear up review notes questions related to the Minority Interest and Intercompany Profit Elimination walkthroughs.	1.0			A1
Ranney	Amber C.	ACR	Senior	6/20/2006	Corporate Walkthroughs-Preparing for warranty reserve meeting M. Fraylick in order to clear review note questions.	1.2			A1
Ranney	Amber C.	ACR	Senior	6/20/2006	Corporate Walkthroughs-Discussing open items in the Union Training Fund accrual walkthrough with the client.	1.6			A1
Ranney	Amber C.	ACR	Senior	6/20/2006	Quarterly Review-Showing the intern how to use Hyperion to create a schedule to compare the minority interest liability by entity to our own calculation.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rustay	Jeness C.	JCR	Staff	6/20/2006	Preparation for inventory observation including review of inventory instructions and client contact.	0.6			A1
Sheckell	Steven F.	SFS	Partner	6/20/2006	Review accounting policies with J. Williams and A. Brazier	1.1			A1
Sheckell	Steven F.	SFS	Partner	6/20/2006	Status update meeting with B. Thelen	0.9			A1
Sheckell	Steven F.	SFS	Partner	6/20/2006	Status update meeting with J. Sheehan and staff	1.8			A1
Simpson	Jamie	JS	Senior Manager	6/20/2006	Discussion with A. Ranney regarding minority interest walkthrough.	0.5			A1
Simpson	Jamie	JS	Senior Manager	6/20/2006	Discussion with A. Ranney regarding corporate status.	0.6			A1
Simpson	Jamie	JS	Senior Manager	6/20/2006	General review of minority interest walkthrough.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/20/2006	Review of 2006 account plan summary for Delphi.	0.6			A1
Simpson	Jamie	JS	Senior Manager	6/20/2006	Preparation of instructions to international teams regarding 404 procedures.	2.7			A1
Simpson	Jamie	JS	Senior Manager	6/20/2006	Preparation of agenda for audit status meeting with J. Sheehan.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/20/2006	Accounting policies meeting with A. Brazier and J. Williams.	1.4			A1
Simpson	Jamie	JS	Senior Manager	6/20/2006	Preparation of acct policies summary for meeting with J. Williams and A. Brazier.	3.4			A1
Smith	Christopher W.	CWS	Executive Director	6/20/2006	Tax quarterly review meeting w/ S. Gale regarding coordination matters	0.4			A1
Smith	Christopher W.	CWS	Executive Director	6/20/2006	Preparation for tax contingencies meeting w/ S. Gale	0.2			A1
Smith	Christopher W.	CWS	Executive Director	6/20/2006	Conference call with S. Gale regarding his role in the tax contingency process.	1.9			A1
Smith	Christopher W.	CWS	Executive Director	6/20/2006	Follow-up discussion with the team after the tax contingencies meeting w/ S. Gale.	0.4			A1
Tosto	Cathy I.	CIT	Partner	6/20/2006	Meeting with S. Gale and J. Erickson regarding contingent tax reserve process.	1.9			A1
Tosto	Cathy I.	CIT	Partner	6/20/2006	Preparation for tax contingencies meeting w/ S. Gale	0.6			A1
Tosto	Cathy I.	CIT	Partner	6/20/2006	Follow-up discussion with the team after the tax contingencies meeting w/ S. Gale.	0.4			A1
Van Leeuwen	Brent James	BJV	Senior	6/20/2006	Discussion with C. Smith, L. DeMers, and J. Hegelmann regarding participation in call, etc.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Van Leeuwen	Brent James	BJV	Senior	6/20/2006	Discussion with tax team regarding timing, etc.	1.1			A1
Van Leeuwen	Brent James	BJV	Senior	6/20/2006	Meeting with S. Gale re: tax contingency.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/21/2006	Review correspondence regarding Delphi planning meeting July 17 - 18 (international).	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/21/2006	Correspondence with D. Sherbin's assistant, K. Asher, S. Sheckell, and J. Henning regarding Meeting with David Sherbin - Company's Risk Framework (Revised Availability).	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/21/2006	Continued correspondence with G. Curry regarding onsite encryption.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/21/2006	Correspondence with J. Simpson and T. Merewether regarding sample NCA Account Plans per her request.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/21/2006	Work on NCA Account Plan.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/21/2006	Correspondence with K. Cash and J. Hasse regarding Delphi Security Badge/Network Access.	0.2			A1
Asher	Kevin F.	KFA	Partner	6/21/2006	Audit status meeting with the controllers group	2.1			A1
Boehm	Michael J.	MJB	Manager	6/21/2006	DPSS - Call with S. Sheckell and A. Krabill to discuss FM subsidy accounting.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/21/2006	DPSS - Call with A. Krabill to discuss EITF 99-19 and 02-16 as they relate to XM Subsidy Accounting	0.8			A1
Boehm	Michael J.	MJB	Manager	6/21/2006	DPSS - Research of EITF 02-16, 99-15, and 03-10 as they relate to DPSS accounting for relationship with XM	1.2			A1
Boehm	Michael J.	MJB	Manager	6/21/2006	DPSS - Preparation of accounting memo regarding XM subsidy accounting.	2.3			A1
Boehm	Michael J.	MJB	Manager	6/21/2006	E&S - Coordination of the E&S physical inventories scheduled for 6/24 with O. Saimoua, T. Six, M. Hake, and V. Avilla-Villegas.	1.4			A1
Boehm	Michael J.	MJB	Manager	6/21/2006	Quarterly Review - Review of consolidated SOPA listing	1.3			A1
Boehm	Michael J.	MJB	Manager	6/21/2006	Planning Consolidated - Review of Activity 9 & 10 substantive	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	6/21/2006	Correspondence with M. Helster regarding Q2 legal meeting.	0.2			A1
Boston	Jason C.	JCB	Staff	6/21/2006	E&C - Documenting the Pay on Receipt process at Delphi E&C	2.7			A1
DeMers	Laurie A.	LAD	Senior Manager	6/21/2006	Meeting with B. Schueler of Delphi to set up time for future tax contingency walkthrough for customs and discuss expectations.	0.2			A1
DeMers	Laurie A.	LAD	Senior Manager	6/21/2006	Debrief with J. Hegelmann for valuation allowance process and APB 23 process.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	6/21/2006	Send follow-up correspondence to E&Y team and Delphi personnel to schedule future walkthroughs of each tax contingency sub-process owner as stipulated by S. Gale of Delphi.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	6/21/2006	Meeting with J. Erickson and Z. Matice of Delphi to walk through non-U.S. valuation allowance process and APB 23 process - Also present was J. Hegelmann of E&Y.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/21/2006	Accumulation of significant Q1 contracts for review purposes.	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	6/21/2006	Work on edits to 404 walkthrough processes - Valuation Allowance & APB 23 liability	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	6/21/2006	Meeting with Janet, Zach & L. DeMers re: APB 23 liability process and valuation allowance	1.7			A1
Henning	Jeffrey M.	JMH	Partner	6/21/2006	E&C status review.	0.7			A1
Henning	Jeffrey M.	JMH	Partner	6/21/2006	Prep for status meeting with J. Sheehan et.al	0.7			A1
Henning	Jeffrey M.	JMH	Partner	6/21/2006	Status meeting with J. Sheehan et. al	1.8			A1
Horner	Kevin John	KJH	Staff	6/21/2006	Set up meeting with P. Sturkenboom to discuss IT assets on Friday June 23	0.3			A1
Horner	Kevin John	KJH	Staff	6/21/2006	Reviewed summary of corporate processes to determine walkthroughs that need to be started	0.6			A1
Horner	Kevin John	KJH	Staff	6/21/2006	Finished walkthrough of the A/P process at Delphi HQ	3.4			A1
Horner	Kevin John	KJH	Staff	6/21/2006	T&I - Continued compilation of documentation for the physical inventory observation on 6/17/06	2.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	6/21/2006	E&C - Reviewed E&C 2005 and prior accounting restatement entries for inclusion in the Q1 2006 ASM and SRM	4.3			A1
Miller	Nicholas S.	NSM	Manager	6/21/2006	Packard - Review of Q1 depreciation charges taken.	1.2			A1
Miller	Nicholas S.	NSM	Manager	6/21/2006	Packard - Journal entry review procedures.	3.7			A1
Pagac	Matthew M.	MMP	Manager	6/21/2006	E&C - Review quarterly workpapers	3.2			A1
Pagac	Matthew M.	MMP	Manager	6/21/2006	E&C - Create & discuss open items listing	2.4			A1
Pagac	Matthew M.	MMP	Manager	6/21/2006	E&C - Prepare ASM and review walkthroughs	4.2			A1
Ranney	Amber C.	ACR	Senior	6/21/2006	Corporate Walkthroughs-Updating Summary of Corporate Processes for our walkthrough completion status to provide to the client.	0.2			A1
Ranney	Amber C.	ACR	Senior	6/21/2006	Corporate Walkthroughs-Wrapping up documentation of Workers Compensation walkthrough for Sr. Manager review.	0.3			A1
Ranney	Amber C.	ACR	Senior	6/21/2006	Corporate Walkthroughs-Discussing issues related to the Minority Interest Liability Calculation with audit team.	0.4			A1
Ranney	Amber C.	ACR	Senior	6/21/2006	Corporate Walkthroughs-Discussing additional areas that need to be walked through for our Q1 procedures with the audit team.	0.5			A1
Ranney	Amber C.	ACR	Senior	6/21/2006	Corporate Walkthroughs-Finalizing documentation of the Union Training Fund Accrual for Partner review.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/21/2006	Corporate Walkthroughs-Wrapping up documentation of the intercompany profit elimination walkthrough for Partner review.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/21/2006	Corporate Walkthroughs-Clearing review notes from the Healthcare IBNR walkthrough and creating list of questions to discuss with client.	1.4			A1
Ranney	Amber C.	ACR	Senior	6/21/2006	Corporate Walkthroughs-Documenting our understanding of the process to reconcile all derivative accounts.	4.2			A1
Ranney	Amber C.	ACR	Senior	6/21/2006	Dayton Interim-Discussing approach with F. Dunford to confirm accounts receivable balances for the divisions of the Dayton SSC.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	6/21/2006	Quarterly Review-Obtaining credit memo information from Dayton for purposes of completing our Warranty Reserve Analysis.	0.4			A1
Ranney	Amber C.	ACR	Senior	6/21/2006	Quarterly Review-Reviewing the Corporate Hyperion balance sheet and income statement analytics and providing requests for explanations to the client for our Q1 procedures.	1.7			A1
Sheckell	Steven F.	SFS	Partner	6/21/2006	Review corporate walkthroughs	2.2			A1
Simpson	Jamie	JS	Senior Manager	6/21/2006	Discussion with M. Boehm on corporate items to complete.	0.6			A1
Simpson	Jamie	JS	Senior Manager	6/21/2006	Discussion with S. Sheckell on Corp. walkthroughs.	0.7			A1
Simpson	Jamie	JS	Senior Manager	6/21/2006	Discussions with A. Ranney on corporate walkthroughs.	2.4			A1
Simpson	Jamie	JS	Senior Manager	6/21/2006	Preparation for audit status meeting with J. Sheehan.	0.5			A1
Simpson	Jamie	JS	Senior Manager	6/21/2006	Audit status update meeting with J. Sheehan, J. Williams and S. Kihn.	2.1			A1
Aliff	Elbert J.	EJA	Intern	6/22/2006	Summarize audit fees for various engagement letters	0.6			A1
Aliff	Elbert J.	EJA	Intern	6/22/2006	Prepared schedule for the tooling accounts of the Delphi entities	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2006	AHG - Coordination with E. Aliff and M. Hatzfeld to obtain F. Bellar's contact information.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2006	Begin working on cumulative staffing by division for ARMS reconciliation.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2006	Correspondence with J. Henning and S. Pacella regarding CPA licensing log status.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2006	Draft invitations to Ernst & Young's 2006 Mid-Year SEC Update per S. Sheckell.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2006	Correspondence with C. Zuidema regarding parameters used in sample to develop NCA Account Plan for Delphi.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/22/2006	Correspondence with J. Hegelmann regarding Delphi Security Badge.	0.1			A1
Avila-Villegas	Vanessa	VAV	Senior	6/22/2006	Coordination with Mexican Office for Physical Inventor for E&S division on 06/24/06	2.1			A1
Boehm	Michael J.	MJB	Manager	6/22/2006	Met with R. Reminik to discuss minority interest walkthrough.	0.4			A1
Boehm	Michael J.	MJB	Manager	6/22/2006	Read client-prepared accounting memo regarding functional currency evaluation.	0.7			A1
Boehm	Michael J.	MJB	Manager	6/22/2006	Met with A. Ranney, J. Simpson, and S. Sheckell to discuss Minority Interest walkthrough.	0.8			A1
Boehm	Michael J.	MJB	Manager	6/22/2006	DPSS - Preparation of accounting memo regarding accounting for XM subsidy.	0.8			A1
Boehm	Michael J.	MJB	Manager	6/22/2006	E&S - Coordination of Delphi E&S inventories scheduled for 6/24 with Elbert Aliff and O. Saimoua.	0.4			A1
Boehm	Michael J.	MJB	Manager	6/22/2006	Review of Inventory SAS 65 program.	1.4			A1
Boehm	Michael J.	MJB	Manager	6/22/2006	Prepared correspondence to J. Henning regarding tooling issues at Delphi divisions.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/22/2006	Review of Delphi debt agreements for significant accounting consequences, terms and conditions.	2.1			A1
Boston	Jason C.	JCB	Staff	6/22/2006	E&C - Discussion with J. Buckby, Purchasing, regarding the indirect purchase process	0.2			A1
Boston	Jason C.	JCB	Staff	6/22/2006	E&C - Discussing the blocked billing process with M. Adams, AR Manager	0.3			A1
Boston	Jason C.	JCB	Staff	6/22/2006	E&C - Clearing Payroll Review notes for E&C walkthrough	2.9			A1
DeMers	Laurie A.	LAD	Senior Manager	6/22/2006	Review walkthrough documentation for valuation allowance process and Form U-120 for non-U.S. process highlight areas to clarify for questions.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	6/22/2006	Discuss walkthrough documentation for valuation allowance process with J. Hegelmann and arrange for follow-up review.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	6/22/2006	Review walkthrough documentation for tax contingency process and Form U-120 - highlight areas for follow-up questions.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	6/22/2006	Discuss walkthrough documentation for tax contingency process with J. Hegelmann.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	6/22/2006	Coordinate follow-up meetings with customs process owner, B. Schueler of Delphi.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	6/22/2006	Discussion questions with L. DeMers re: changes to 404 documents, APB 23 and Non-U.S. Valuation Allowance	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	6/22/2006	Review 404 documentation with L. Demers as part of her review process re: Valuation Allowance process	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	6/22/2006	Revisions to 404 documentation re: APB 23 liability process.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	6/22/2006	Revisions to 404 documentation for valuation allowance non-U.S. process	0.7			A1
Henning	Jeffrey M.	JMH	Partner	6/22/2006	E&S - Status call re: E&S with A. Krabill	0.4			A1
Henning	Jeffrey M.	JMH	Partner	6/22/2006	Review with A. Krabill the Delphi Q1 status results	0.6			A1
Horner	Kevin John	KJH	Staff	6/22/2006	Discussed walkthrough of accounts payable accrual with A. Ranney.	0.2			A1
Horner	Kevin John	KJH	Staff	6/22/2006	Set up meeting with C. Hewlett, Treasury, for the cash disbursements walkthrough	0.2			A1
Horner	Kevin John	KJH	Staff	6/22/2006	Set up meeting with J. Nolan for the prepaid expenses walkthrough	0.2			A1
Horner	Kevin John	KJH	Staff	6/22/2006	Discussed pre-paid expense accounts with A. Ranney.	0.3			A1
Horner	Kevin John	KJH	Staff	6/22/2006	Updated the walkthrough template for the cash disbursements process with information received in meeting with C. Hewlett.	0.9			A1
Horner	Kevin John	KJH	Staff	6/22/2006	Meeting with C. Hewlett and C. Chapman for the cash disbursements walkthrough	1.6			A1
Horner	Kevin John	KJH	Staff	6/22/2006	Meeting with J. Nolan for the calculation of prepaid expenses walkthrough	1.8			A1
Horner	Kevin John	KJH	Staff	6/22/2006	Review corporate narratives relating to repetitive wires and non-repetitive wires for meeting with C. Hewlett in preparation for walkthrough of cash disbursements	2.8			A1
Kearns	Matthew R.	MRK	Senior	6/22/2006	AHG - working on inventory files provided by M. Kloss of E&C regarding upcoming API's this weekend.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	6/22/2006	AHG - assisting E&Y staff member with tie-in of inventory test counts for Flint East Inventory	0.4			A1
Kearns	Matthew R.	MRK	Senior	6/22/2006	AHG - communicating to E&Y staff and manager regarding APIs occurring this weekend	1.1			A1
Marold	Erick W.	EWM	Senior	6/22/2006	Review of Delphi's debt agreements.	2.9			A1
Marold	Erick W.	EWM	Senior	6/22/2006	Documentation of Debt reconciliations.	3.1			A1
Miller	Nicholas S.	NSM	Manager	6/22/2006	Review of corporate status, including the Pension/OPEB walkthrough, Union Training fund accrual, and derivatives.	2.3			A1
Miller	Nicholas S.	NSM	Manager	6/22/2006	Packard - Wrap-up of some procedures completed while in Warren.	0.2			A1
Miller	Nicholas S.	NSM	Manager	6/22/2006	Packard wrap-up procedures for walkthroughs.	1.2			A1
Miller	Nicholas S.	NSM	Manager	6/22/2006	Update inventory staffing schedule based on changes made to staffing.	0.6			A1
Miller	Nicholas S.	NSM	Manager	6/22/2006	T&I - Review of T&I tooling procedures.	0.7			A1
Miller	Nicholas S.	NSM	Manager	6/22/2006	T&I - Planning for meeting with D. Greenbury.	0.9			A1
Miller	Nicholas S.	NSM	Manager	6/22/2006	Call with J. Henning and J. Simpson to discuss the tooling meeting to be held with the Company in the PM.	0.8			A1
Miller	Nicholas S.	NSM	Manager	6/22/2006	T&I - Obtaining information on inventory levels by plan for T&I in order to use in carve-out scoping.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/22/2006	Discussion with Packard team on resourcing for July testing.	0.2			A1
Pacella	Shannon M.	SMP	Manager	6/22/2006	Status call with M. Martell and A. Tanner to discuss project status.	0.8			A1
Pagac	Matthew M.	MMP	Manager	6/22/2006	Preparation of yearly budget	3.2			A1
Peterson	Christopher A.	CAP	Manager	6/22/2006	Assist M. Stille with creating budget template.	0.4			A1
Peterson	Christopher A.	CAP	Manager	6/22/2006	Staffing needs discussion with S. Pacella.	0.4			A1
Peterson	Christopher A.	CAP	Manager	6/22/2006	Discuss Mexico wp logistics with S. Pacella.	0.6			A1
Peterson	Christopher A.	CAP	Manager	6/22/2006	Finalize WP's for SAP walkthrough.	3.7			A1
Ranney	Amber C.	ACR	Senior	6/22/2006	Corporate Walkthroughs-Making inquiries of J. Nolan as to the status of our audit requests related to our walkthrough of the Accrued Professional Fees account.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	6/22/2006	Corporate Walkthroughs-Walking through the process to settle an FX Trade with H. Frank.	0.5			A1
Ranney	Amber C.	ACR	Senior	6/22/2006	Corporate Walkthroughs-Documenting our understanding of the process to record the Pension/OPEL liability.	1.2			A1
Ranney	Amber C.	ACR	Senior	6/22/2006	Corporate Walkthroughs-Addressing all controls within our Derivatives & Hedging walkthrough and documenting our walkthrough of each.	3.5			A1
Ranney	Amber C.	ACR	Senior	6/22/2006	Quarterly Review-Meeting with R. Reimink and team to discuss the minority interest liability calculation and understand differences between our calc and the client's.	3.8			A1
Sheckell	Steven F.	SFS	Partner	6/22/2006	Review 1st quarter accounting memos	1.2			A1
Sheckell	Steven F.	SFS	Partner	6/22/2006	Review corporate walkthroughs	3.1			A1
Simpson	Jamie	JS	Senior Manager	6/22/2006	Discussion with A. Ranney regarding Minority interest.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/22/2006	Discussion with D. Bayles regarding SAS 99 procedures JE review.	0.5			A1
Simpson	Jamie	JS	Senior Manager	6/22/2006	Review of SAS 65 programs.	0.6			A1
Simpson	Jamie	JS	Senior Manager	6/22/2006	T&I - Review of T&I 3/31 tooling analytics.	0.5			A1
Simpson	Jamie	JS	Senior Manager	6/22/2006	T&I - Review of T&I legal reserve analysis.	1.3			A1
Stille	Mark Jacob	MJS	Staff	6/22/2006	Worked with J. Opaleski on documentation of DITGC, walkthrough procedures, documentation, etc.	2.4			A1
Stille	Mark Jacob	MJS	Staff	6/22/2006	Inputting of budget information into approved NCA template.	3.7			A1
Aliff	Elbert J.	EJA	Intern	6/23/2006	Preparing schedule for minority interest accounts for the various Delphi entities	1.2			A1
Anibal Aquino	Christina J.	CJA	Intern	6/23/2006	Physical inventory observation at Flint E&C	7.1			A1
	Heather	HRA	Client Serving Associate	6/23/2006	Work on cumulative staffing by division for ARMS reconciliation.	2.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Correspondence with J. Simpson regarding Malaysia inquiry regarding 2006 int'l instructions.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Print, log and file SEC AUDIT INDEPENDENCE for Malaysia.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Correspondence with J. Hegelmann and J. Hasse regarding new computer information for J. Hegelmann.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Update CPA licensing log spreadsheet per responses received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Additional correspondence with J. Hegelmann regarding Delphi Security Badge.	0.1			A1
Avila-Villegas	Vanessa	VAV	Senior	6/23/2006	Travel time to Reynosa, Mexico for E&S inventory observation	6.2			A1
Boehm	Michael J.	MJB	Manager	6/23/2006	Research of accounting guidance related to the accounting for Debt Issuance costs.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/23/2006	Discussions with E. Marold regarding Debt walkthrough workpapers.	0.5			A1
Boehm	Michael J.	MJB	Manager	6/23/2006	Research of accounting guidance related to minority interest accounting	1.1			A1
Boehm	Michael J.	MJB	Manager	6/23/2006	DPSS - Review of DPSS documentation of Legal Reserves and consideration of cases on CFO Letter under FAS 5 criteria	1.3			A1
Boehm	Michael J.	MJB	Manager	6/23/2006	E&S - Call with O. Saimoua to discuss E&S - Kokomo inventory observation.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/23/2006	E&S - Call with M. Wilkes and M. McCoy to coordinate E&S-Kokomo inventory observation	0.3			A1
Boehm	Michael J.	MJB	Manager	6/23/2006	E&S - Coordination of E&S physical inventories with T. Six (Los Indios) and E. Aliff (Kokomo)	0.4			A1
Boehm	Michael J.	MJB	Manager	6/23/2006	E&S - Met with E. Aliff to discuss E&S division, expectations for inventory procedures, etc.	0.6			A1
Boehm	Michael J.	MJB	Manager	6/23/2006	Met with J. Simpson to discuss inventory and tax SAS 65 programs	0.2			A1
Boehm	Michael J.	MJB	Manager	6/23/2006	Review of consolidated activities 9 & 10 Accounts Receivable worksteps.	2.3			A1
Boston	Jason C.	JCB	Staff	6/23/2006	E&C - Clearing up the last of the review notes for AR and AP walkthroughs	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/23/2006	Review of master separation agreement.	3.0			A1
Hegelmann	Julie Ann	JAH	Senior	6/23/2006	Revise tax risk and controls matrix summary worksheets	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	6/23/2006	Review and compare Non-U.S. Valuation Allowance documentation and client controls template.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	6/23/2006	Draft Issues summary matrix.	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	6/23/2006	Review and compare APB 23 404 draft, the client control docs, exhibits and draft controls issues summary	1.6			A1
Horner	Kevin John	KJH	Staff	6/23/2006	Obtain and email synch files per N. Miller request.	0.3			A1
Horner	Kevin John	KJH	Staff	6/23/2006	Updated cash disbursements walkthrough template	1.8			A1
Horner	Kevin John	KJH	Staff	6/23/2006	Updated worksteps in AWS to reflect validation programs for SAS 65 worksteps relating to test of controls program	5.3			A1
Marold	Erick W.	EWM	Senior	6/23/2006	Environmental meeting with M. Boehm and Delphi facilities services group.	1.6			A1
Marold	Erick W.	EWM	Senior	6/23/2006	Met with Corporate Audit Services to perform an initial review of their non-standard journal entry procedures.	2.8			A1
Marold	Erick W.	EWM	Senior	6/23/2006	Recalculated Delphi's interest accrual for Q1 2006.	3.2			A1
Miller	Nicholas S.	NSM	Manager	6/23/2006	Meeting with Trading Room personnel to understand their process for calculating effectiveness on hedges.	1.6			A1
Miller	Nicholas S.	NSM	Manager	6/23/2006	Review of reports to be filed in the perm file.	0.3			A1
Miller	Nicholas S.	NSM	Manager	6/23/2006	T&I - Meeting with D. Greenbury and J. Simpson to answer open questions for Q1 review (legal, tooling, inventory reserves, fluctuations).	2.5			A1
Ranney	Amber C.	ACR	Senior	6/23/2006	Corporate Walkthroughs-Documenting the Accrued Professional Fees walkthrough.	0.2			A1
Ranney	Amber C.	ACR	Senior	6/23/2006	Corporate Walkthroughs-Meeting with A. Perry to discuss the testing of effectiveness for the Derivatives walkthrough and documenting our understanding.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	6/23/2006	Planning - Consolidated-Discussing strategy and creating SAS 65 test of control program in AWS.	1.1			A1
Ranney	Amber C.	ACR	Senior	6/23/2006	Planning - Consolidated-Assigning the appropriate level of testing to individual controls in the Financial Reporting and Tax processes.	1.5			A1
Ranney	Amber C.	ACR	Senior	6/23/2006	Quarterly Review-Instructing the intern how to set up the minority interest analysis to compare to the client's calculation, and reviewing the results.	2.4			A1
Saimoua	Omar Issam	OIS	Staff	6/23/2006	E&S - Travel time to Kokomo to perform physical Inventory	3.1			A1
Simpson	Jamie	JS	Senior Manager	6/23/2006	Discussion with A. Krabill regarding international 404 instructions.	0.4			A1
Simpson	Jamie	JS	Senior Manager	6/23/2006	Review of 404 controls program.	0.8			A1
Simpson	Jamie	JS	Senior Manager	6/23/2006	Review of SAS 65 control programs.	1.3			A1
Simpson	Jamie	JS	Senior Manager	6/23/2006	Discussion with team regarding preparation of final Q1 analytics.	1.2			A1
Simpson	Jamie	JS	Senior Manager	6/23/2006	T&I - Documentation of T&I legal reserve (CFO report) follow-up questions.	1.2			A1
Simpson	Jamie	JS	Senior Manager	6/23/2006	T&I - Meeting with D. Greenbury at T&I to discuss Q1 open items.	2.4			A1
Stille	Mark Jacob	MJS	Staff	6/23/2006	Inputting of budget information into approved NCA template.	3.1			A1
Aliff	Elbert J.	EJA	Intern	6/24/2006	E&S - Travel from performing a physical inventory in Kokomo, IN	4.7			A1
Aliff	Elbert J.	EJA	Intern	6/24/2006	E&S - Performing physical inventory count in Kokomo, IN	10.3			A1
Avila-Villegas	Vanessa	VAV	Senior	6/24/2006	E&S - Physical inventory observation	7.9			A1
Boehm	Michael J.	MJB	Manager	6/24/2006	E&S - E&S Interim - Correspondence with O. Saimoua, M. Hake, and V. Avilla-Villegas regarding inventory procedures being performed at various E&S locations throughout North America.	1.2			A1
Crosby	Katie L.	KLC	Staff	6/24/2006	Performed inventory observation in Anderson, Indiana.	10.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hake	Monica M.	MMH	Staff	6/24/2006	Perform physical inventory observation at the Milwaukee location	3.6			A1
Henning	Jeffrey M.	JMH	Partner	6/24/2006	Correspondence re: Packard AR Reserves	0.3			A1
Kearns	Matthew R.	MRK	Senior	6/24/2006	AHG - discussion with staff persons regarding AHG physical inventories that were occurring on Saturday	0.7			A1
Kearns	Matthew R.	MRK	Senior	6/24/2006	AHG - working Q1 2006 analytic schedules since Delphi updated the figures	4.2			A1
Pagac	Matthew M.	MMP	Manager	6/24/2006	AHG - Review and summarize first quarter workpapers	5.9			A1
Rustay	Jeness C.	JCR	Staff	6/24/2006	Time spent at client for observation and test count procedures for Fitzgerald, GA location.	5.4			A1
Saimoua	Omar Issam	OIS	Staff	6/24/2006	E&S - Site tour for all the Kokomo plants to gain an understanding of the inventory prior to performing the physical inventory	3.4			A1
Saimoua	Omar Issam	OIS	Staff	6/24/2006	E&S - Worked with M. McCoy to obtain all necessary documents to document the Physical inventory.	3.8			A1
Saimoua	Omar Issam	OIS	Staff	6/24/2006	E&S - Selected an inventory sample to count both from floor to tag and tag to floor.	4.9			A1
Six	Tammy G.	TGS	Staff	6/24/2006	Performed the inventory observation at the Los Indios, TX facility.	8.0			A1
Hake	Monica M.	MMH	Staff	6/25/2006	Documentation related to physical inventory observation at the Milwaukee location	2.3			A1
Kearns	Matthew R.	MRK	Senior	6/25/2006	AHG - working overall analytic schedules	0.7			A1
Kearns	Matthew R.	MRK	Senior	6/25/2006	AHG - working on Q1 2006 SRM	2.3			A1
Kearns	Matthew R.	MRK	Senior	6/25/2006	AHG - Reviewed AR Reserve Walkthrough	2.6			A1
Pagac	Matthew M.	MMP	Manager	6/25/2006	AHG - Create ASM for AHG and summarize key issues	5.2			A1
Saimoua	Omar Issam	OIS	Staff	6/25/2006	E&S - Met with M. McCoy to obtain the Control Tag listing and clear up any open items for the physical Inventory.	1.5			A1
Saimoua	Omar Issam	OIS	Staff	6/25/2006	E&S - Travel from Kokomo, IN after completion of physical inventory.	4.6			A1
Simpson	Jamie	JS	Senior Manager	6/25/2006	Preparation of international 404 instructions.	1.7			A1
Aliff	Elbert J.	EJA	Intern	6/26/2006	Revisions to the Q1 fluctuation analysis for T&I.	4.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/26/2006	Work on staffing template per J. Simpson's request.	4.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/26/2006	Coordination of meeting regarding Company's Risk Framework with D. Sherbin, K. Asher and J. Henning.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/26/2006	Escort J. Opaleski to security for Delphi badge.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/26/2006	Corporate Walkthroughs - Research of accounting guidance related to debt issuance costs.	0.8			A1
Boehm	Michael J.	MJB	Manager	6/26/2006	Corporate Walkthroughs - Review of Corporate Debt monitoring walkthrough and related conversations with E. Marold.	2.2			A1
Boehm	Michael J.	MJB	Manager	6/26/2006	DPSS Quarterly Review - Revision of Q1 SRM based on Engagement Partner's review notes.	1.2			A1
Boehm	Michael J.	MJB	Manager	6/26/2006	DPSS Quarterly Review - Revision of Q1 Analytics based on engagement partner's review comments.	1.4			A1
Boehm	Michael J.	MJB	Manager	6/26/2006	E&S - E&S Interim - Correspondence with T. Six, Elber A, O. Saimoua, and V. Avilla-Villegas regarding E&S inventory observations from Saturday June 24.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/26/2006	E&C - Barcelona restructuring review	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/26/2006	E&C - Review of villeron restructuring accounting.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/26/2006	E&C - Review of Denso patent infringement.	2.1			A1
Henning	Jeffrey M.	JMH	Partner	6/26/2006	Review Audit Committee minutes draft and communicate comments to Delphi	1.0			A1
Henning	Jeffrey M.	JMH	Partner	6/26/2006	E&S - Review analytics and provide comments to M. Boehm	1.1			A1
Horner	Kevin John	KJH	Staff	6/26/2006	Packard Quarterly Review: Update balance sheet and income statement fluctuation analysis templates and descriptions, as well as the relational analysis for Q1 '06 per request of N. Miller.	3.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	6/26/2006	Planning - Consolidated: Updated worksteps in AWS to reflect validation programs for SAS 65 relating to test controls program	3.7			A1
Horner	Kevin John	KJH	Staff	6/26/2006	T&I Walkthroughs: Meeting with G. Stevens to perform walkthrough of KDAC joint venture investment	1.2			A1
Kearns	Matthew R.	MRK	Senior	6/26/2006	AHG - Correspondence with M. Kovic of AHG regarding API that was occurring this weekend for Moraine.	0.3			A1
Kearns	Matthew R.	MRK	Senior	6/26/2006	E&C - Coordinated API's occurring this weekend including sending instructions to Staff.	1.1			A1
Lameier	Kristin D.	KDL	Staff	6/26/2006	Dayton - perform inventory observation.	8.1			A1
Marold	Erick W.	EWM	Senior	6/26/2006	Documented workpapers regarding SFAS 123(R) obtained from meeting with S. Kappler.	2.1			A1
Marold	Erick W.	EWM	Senior	6/26/2006	Meeting with J. Hunt to review additional environmental obligation workpapers.	2.2			A1
Marold	Erick W.	EWM	Senior	6/26/2006	Met with S. Kappler (Delphi - Benefits), regarding the SFAS 123(R) calculation for 3/31/2006	2.4			A1
Marold	Erick W.	EWM	Senior	6/26/2006	Review E&Y Financial Reporting Development over SFAS 123(R).	3.8			A1
Miller	Nicholas S.	NSM	Manager	6/26/2006	Review FAS 133 guidance in order to better understand derivative accounting.	2.3			A1
Miller	Nicholas S.	NSM	Manager	6/26/2006	T&I - Meeting with S. Kovic to go through Q1 depreciation adjustment for the divisions impairment analysis.	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/26/2006	T&I - Wrap-up walkthrough documentation on the tooling process.	0.9			A1
Miller	Nicholas S.	NSM	Manager	6/26/2006	T&I - Completion of the walkthrough process for T&I E&O reserve (based on updated methodology) and LCM reserve (based on updated methodology).	2.7			A1
Pacella	Shannon M.	SMP	Manager	6/26/2006	Set up meeting to discuss issues found with CAS Mexico testing with IT SOX Director, CAS Director and E&Y.	0.2			A1
Pacella	Shannon M.	SMP	Manager	6/26/2006	Status meeting with IT SOX PMO	1.1			A1
Pacella	Shannon M.	SMP	Manager	6/26/2006	Budget to actual hours analysis for May	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	6/26/2006	AHG - Meeting with G. Anderson on Key Issues	1.2			A1
Pagac	Matthew M.	MMP	Manager	6/26/2006	E&C - Meeting with J. Brooks on key first quarter issues	1.8			A1
Pagac	Matthew M.	MMP	Manager	6/26/2006	E&C - Preparation and meeting on special tooling for E&C	2.8			A1
Pagac	Matthew M.	MMP	Manager	6/26/2006	E&C - Review first quarter workpapers	3.6			A1
Pagac	Matthew M.	MMP	Manager	6/26/2006	E&C - Preparation of ASM for E&C	4.6			A1
Peterson	Christopher A.	CAP	Manager	6/26/2006	TSRS update meeting with M. Harris, SOX PMO representative.	2.3			A1
Peterson	Christopher A.	CAP	Manager	6/26/2006	Assisted in creating budget template and tracking device for TSRS team.	2.6			A1
Ranney	Amber C.	ACR	Senior	6/26/2006	Corporate Walkthroughs-Documenting client's response to Derivatives walkthrough questions.	0.7			A1
Ranney	Amber C.	ACR	Senior	6/26/2006	Dayton Interim-Discussing staffing requests and scheduling with team	0.3			A1
Ranney	Amber C.	ACR	Senior	6/26/2006	Dayton Interim-Discussing AR Confirmation procedures with our TSRS group.	0.5			A1
Ranney	Amber C.	ACR	Senior	6/26/2006	Planning - Consolidated-Creating the SAS 65 audit program for our international teams.	7.1			A1
Rothmund	Mario Valentin	MVR	Staff	6/26/2006	AHG - Meeting with G. Anderson to go over open items, JE Review, BS Q1, Walkthrough Open Items	2.6			A1
Rothmund	Mario Valentin	MVR	Staff	6/26/2006	AHG - Cleared Open Items on various open subjects including the EO Reserve Open Items.	3.3			A1
Rothmund	Mario Valentin	MVR	Staff	6/26/2006	E&C - Meeting with T. Nichols (AR Analyst) to go over the Imbalance Report. Documentation of the process has been prepared	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	6/26/2006	E&C - Inventory Schedule with Saginaw and Sandusky	1.8			A1
Rustay	Jeness C.	JCR	Staff	6/26/2006	Physical inventory documentation for Fitzgerald, GA location.	4.3			A1
Sheckell	Steven F.	SFS	Partner	6/26/2006	Review corporate accounting topics	3.9			A1
Tanner	Andrew J.	AJT	Senior Manager	6/26/2006	Meeting with M. Harris, B. Garvey, A. Bianco, S. Pacella, C. Peterson, and PwC to discuss scoping process, international testing update, Paris testing, and SAP remediation	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aliff	Elbert J.	EJA	<b>Intern</b>	6/27/2006	Added tax worksteps to AWS file	2.2			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	6/27/2006	Correspondence with J. Simpson and M. Pagac regarding staffing.	1.1			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	6/27/2006	Correspondence with UK regarding pre-approval request.	0.2			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	6/27/2006	Correspondence with J. Hasse regarding new security badge forms and move to D building.	0.3			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	6/27/2006	Correspondence with J. Simpson and S. Pacella regarding IT Status Meeting.	0.2			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	6/27/2006	Correspondence with S. Pacella regarding E&Y Counsel Contact.	0.2			A1
Avila-Villegas	Vanessa	VAV	<b>Senior</b>	6/27/2006	DPSS - Review of quarterly journal vouchers supported by Internal Audit Services for Q1	1.5			A1
Avila-Villegas	Vanessa	VAV	<b>Senior</b>	6/27/2006	E&S - Review of quarterly journal vouchers supported by Internal Audit Services for Q1	3.2			A1
Avila-Villegas	Vanessa	VAV	<b>Senior</b>	6/27/2006	T&I- Review of quarterly journal vouchers supported by Internal Audit Services for Q1 (T&I division)	3.3			A1
Boehm	Michael J.	MJB	<b>Manager</b>	6/27/2006	DPSS Quarterly Review - Discussed DPSS SRM and deficiency tracker with A. Krabill	0.6			A1
Boehm	Michael J.	MJB	<b>Manager</b>	6/27/2006	DPSS Quarterly Review - Call with and review of e-mail from R. Nedadur regarding XM Subsidy accounting.	0.7			A1
Boehm	Michael J.	MJB	<b>Manager</b>	6/27/2006	E&S Quarterly Review - Cleared partner review notes related to E&S analytical procedures.	0.5			A1
Boehm	Michael J.	MJB	<b>Manager</b>	6/27/2006	E&S Quarterly Review - Call with M. McWhorter to discuss the open items for E&S Q1 review and analytical procedures.	0.7			A1
Boehm	Michael J.	MJB	<b>Manager</b>	6/27/2006	Planning Consolidated - Status update meeting with J. Simpson and A. Ranney regarding corporate walkthroughs and AWS file.	0.4			A1
Boehm	Michael J.	MJB	<b>Manager</b>	6/27/2006	Planning Consolidated - Review of income tax cycle SAS 65 testing program.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	6/27/2006	Planning Consolidated - Review of Employee cost SAS 65 program in AWS.	1.3			A1
Boehm	Michael J.	MJB	Manager	6/27/2006	Planning Consolidated - Review of fixed assets cycle SAS 65 program in AWS and discussion of related open items with K. Horner.	2.3			A1
DeMers	Laurie A.	LAD	Senior Manager	6/27/2006	Work on U-120 and comment summary issues document for valuation allowance and APB 23 - including exhibits.	4.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/27/2006	E&C - Denso patent infringement review.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/27/2006	AHG warranty.	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/27/2006	E&C - Villeron and Barcelona review of restructuring.	3.3			A1
Henning	Jeffrey M.	JMH	Partner	6/27/2006	Preparation of materials for meeting with D. Sherbin on enterprise risk mgt.	1.2			A1
Henning	Jeffrey M.	JMH	Partner	6/27/2006	E&C - Team briefing on E&C issues	0.9			A1
Horner	Kevin John	KJH	Staff	6/27/2006	Updated cash disbursements walkthrough	0.9			A1
Horner	Kevin John	KJH	Staff	6/27/2006	Packard Quarterly Review: Verified Hyperion numbers relating to warranty expense for the Q1 relational analysis for N. Miller.	0.3			A1
Horner	Kevin John	KJH	Staff	6/27/2006	Planning - Consolidated: Provided instructions to E. Ali for work in the AWS file in preparation of test of controls program for SAS 65	0.4			A1
Horner	Kevin John	KJH	Staff	6/27/2006	Planning - Consolidated: Updated worksteps in AWS to reflect validation programs for SAS 65 relating to test of controls program	6.3			A1
Horner	Kevin John	KJH	Staff	6/27/2006	T&I Quarterly Review: Updated balance sheet and income statement fluctuation analysis and relational analytics for Q1.	0.9			A1
Marold	Erick W.	EWM	Senior	6/27/2006	Cleared review notes from M. Boehm over SFAS 112 and Legal walkthrough.	2.9			A1
Marold	Erick W.	EWM	Senior	6/27/2006	Reviewed K. Horner's workpapers regarding accounts payable.	3.1			A1
Marold	Erick W.	EWM	Senior	6/27/2006	Review SOP 96-1 regarding accounting for environmental liabilities.	3.5			A1
Miller	Nicholas S.	NSM	Manager	6/27/2006	Review of the Company's derivative and hedging documentation.	3.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	6/27/2006	Discussion with A. Ranney regarding the walkthrough status.	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/27/2006	Packard - Review of the Packard tooling files to understand certain aspects of their accounting methodology.	1.1			A1
Mucha	Lawrence J.	LJM	Staff	6/27/2006	Performed physical inventory observation for Delphi in Dayton, OH.	10.0			A1
Pacella	Shannon M.	SMP	Manager	6/27/2006	Discussion with J. Simpson regarding proposed changes to the International Testing instructions	0.5			A1
Pacella	Shannon M.	SMP	Manager	6/27/2006	Discuss testing status with France team.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/27/2006	Discuss changes to budget template format with Senior.	1.2			A1
Pacella	Shannon M.	SMP	Manager	6/27/2006	Review evidence received from CAS to assist E&Y Mexico team in performing change control testing procedures.	1.3			A1
Pacella	Shannon M.	SMP	Manager	6/27/2006	Revisions to International Testing Instructions based on feedback from audit team.	1.6			A1
Pacella	Shannon M.	SMP	Manager	6/27/2006	Revisions to Planning Memo based on Partner's review comments.	1.7			A1
Pagac	Matthew M.	MMP	Manager	6/27/2006	AHG - Document ASM for AHG	3.3			A1
Pagac	Matthew M.	MMP	Manager	6/27/2006	E&C - Document ASM for E&C	4.3			A1
Ranney	Amber C.	ACR	Senior	6/27/2006	Corporate Walkthroughs-Discussing OPEB walkthrough with B. Murray.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/27/2006	Corporate Walkthroughs-Completing Derivatives and Hedging activities walkthrough.	0.9			A1
Ranney	Amber C.	ACR	Senior	6/27/2006	Corporate Walkthroughs-Walking the audit team through the derivatives & hedging process and related concerns.	3.9			A1
Ranney	Amber C.	ACR	Senior	6/27/2006	Planning - Consolidated-Creating the SAS 65 audit program for our international teams.	1.7			A1
Ranney	Amber C.	ACR	Senior	6/27/2006	Planning - Consolidated-Discussing approach with audit team regarding SAS 65 audit program for our international teams.	0.4			A1
Rothmund	Mario Valentin	MVR	Staff	6/27/2006	AHG - Met with B. Schulze to discuss the open items on the deficiency tracker.	3.9			A1
Rothmund	Mario Valentin	MVR	Staff	6/27/2006	E&C - Documented the imbalance report.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	6/27/2006	E&C - Discussion with T. Nichols regarding the imbalance report.	0.2			A1
Rothmund	Mario Valentin	MVR	Staff	6/27/2006	E&C - Inventory Costing walkthrough meeting with M. Kloss - E&Y vouched the detail JE's going to the TB	1.3			A1
Rothmund	Mario Valentin	MVR	Staff	6/27/2006	E&C - Cleared final notes on the B4 walkthrough from management	2.8			A1
Sheckell	Steven F.	SFS	Partner	6/27/2006	Review DPSS summary memos	1.1			A1
Sheckell	Steven F.	SFS	Partner	6/27/2006	Review of audit planning materials	1.9			A1
Sheckell	Steven F.	SFS	Partner	6/27/2006	Communicate with international locations regarding planning activities	2.1			A1
Simpson	Jamie	JS	Senior Manager	6/27/2006	Discussion with A. Ranney regarding minority interest.	0.5			A1
Simpson	Jamie	JS	Senior Manager	6/27/2006	Discussion with B. Murray and A. Ranney regarding OPEB walkthrough.	0.7			A1
Simpson	Jamie	JS	Senior Manager	6/27/2006	Discussion with A. Ranney and N. Miller regarding derivatives.	2.1			A1
Simpson	Jamie	JS	Senior Manager	6/27/2006	Review of FAS 133 FRD as it relates to Delphi derivatives.	2.7			A1
Simpson	Jamie	JS	Senior Manager	6/27/2006	Discussion with A. Ranney and M. Boehm regarding audit planning.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/27/2006	T&I - Review of T&I E&O memo for Q1.	0.5			A1
Simpson	Jamie	JS	Senior Manager	6/27/2006	T&I - Review of T&I depreciation adjustment for Q1 and memo.	1.2			A1
Simpson	Jamie	JS	Senior Manager	6/27/2006	Discussions with S. Pacella regarding IT 404 int'l instructions.	0.7			A1
Stille	Mark Jacob	MJS	Staff	6/27/2006	Completion of Delphi budget template.	3.3			A1
Stille	Mark Jacob	MJS	Staff	6/27/2006	Completion of Delphi Budget Template.	3.8			A1
Aliff	Elbert J.	EJA	Intern	6/28/2006	Revisions to the SAS 65 controls for the treasury cycle for Delphi	0.5			A1
Aliff	Elbert J.	EJA	Intern	6/28/2006	Revisions to the SAS 65 controls for the employee cost cycle for Delphi	0.8			A1
Aliff	Elbert J.	EJA	Intern	6/28/2006	Revisions to the SAS 65 controls for the tax cycle for Delphi	0.9			A1
Aliff	Elbert J.	EJA	Intern	6/28/2006	Revisions to the SAS 65 controls for the financial statement close cycle for Delphi	1.4			A1
Aliff	Elbert J.	EJA	Intern	6/28/2006	Revisions to the SAS 65 controls for the fixed asset cycl for Delphi	2.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/28/2006	Coordination of copies of slides for meeting regarding Company's risk framework per J. Henning and S. Sheckell.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	6/28/2006	Preparation of emailed invitations to webcast events per J. Simpson and S. Sheckell.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/28/2006	Preparation of slides for meeting with new controller - T. Timko per S. Sheckell.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/28/2006	Correspondence with K. Asher, J. Henning and S. Pacella regarding IT Status Meeting.	0.2			A1
Boehm	Michael J.	MJB	Manager	6/28/2006	Corporate Walkthroughs - Discussed Corporate walkthrough status with S. Sheckell.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/28/2006	Corporate Walkthroughs - Preparation for and attendance at environmental reserve meeting with M. Kamischke and J. Hunt.	0.9			A1
Boehm	Michael J.	MJB	Manager	6/28/2006	Planning Consolidated - Provided guidance to E. Aliff regarding revision to worksteps in SAS 65 programs.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/28/2006	Planning Consolidated - Call with A. Krabill regarding substantive worksteps for AR and AR allowance in AWS.	0.6			A1
Boehm	Michael J.	MJB	Manager	6/28/2006	Planning Consolidated - Review of Treasury SAS 65 program in AWS.	1.2			A1
Boehm	Michael J.	MJB	Manager	6/28/2006	Planning Consolidated - Review of Employee Cost SAS 65 program in AWS.	1.5			A1
Boehm	Michael J.	MJB	Manager	6/28/2006	Planning Consolidated - Review of Expenditure cycle SAS 65 program in AWS.	1.8			A1
Boehm	Michael J.	MJB	Manager	6/28/2006	Planning Consolidated - Review of Revenue SAS 65 program in AWS.	2.3			A1
DeMers	Laurie A.	LAD	Senior Manager	6/28/2006	Meeting with S. Sheckell to discuss status of tax walkthroughs and timeline to complete, including update of issues.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	6/28/2006	Meeting with D. Kelley, C. Tosto, and J. Hegelmann to discuss tax walkthrough documentation, timeline to complete, and issues encountered.	2.6			A1
Hegelmann	Julie Ann	JAH	Senior	6/28/2006	Schedule meeting for walkthrough on contingency process with B. Sparks	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	6/28/2006	Review process documents to understand changes made by L. DeMers after her review.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	6/28/2006	Prepare for meeting with R. Patel to do a review of the ETR process draft, etc.	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	6/28/2006	Meet with R. Patel to do a review of the ETR process draft, discuss any remaining open items and clarify process where we have questions	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	6/28/2006	Edit ETR walkthrough process as a result of the discussion with R. Patel.	2.5			A1
Hegelmann	Julie Ann	JAH	Senior	6/28/2006	Meet with C. Tosto, D. Kelly, and L. DeMers re: progress of walkthroughs and areas of concern	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	6/28/2006	Meeting the with C. Tosto, D. Kelly, L. DeMers and S. Sheckell re: status update of walkthroughs, 1st & 2nd Q timing and other audit topics	1.7			A1
Henning	Jeffrey M.	JMH	Partner	6/28/2006	E&C - Review of accounting memo's E&C division	1.3			A1
Henning	Jeffrey M.	JMH	Partner	6/28/2006	Conf. call with R. Jobe regarding E&S.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	6/28/2006	Conf. call with D. Bayles re: internal controls meeting	0.4			A1
Henning	Jeffrey M.	JMH	Partner	6/28/2006	Preparation for T. Timko status meeting.	0.7			A1
Henning	Jeffrey M.	JMH	Partner	6/28/2006	Prepare email regarding D. Sherbin material	0.3			A1
Henning	Jeffrey M.	JMH	Partner	6/28/2006	Preparation for D. Sherbin legal meeting.	1.1			A1
Henning	Jeffrey M.	JMH	Partner	6/28/2006	Attend status meeting with T. Timko.	1.7			A1
Henning	Jeffrey M.	JMH	Partner	6/28/2006	Attend legal meeting with D. Sherbin.	1.9			A1
Horner	Kevin John	KJH	Staff	6/28/2006	Corporate Walkthroughs: Discussed comments on intercompany elimination and A/P walkthrough with E. Marold, Senior.	0.4			A1
Horner	Kevin John	KJH	Staff	6/28/2006	Corporate Walkthroughs: Met with C. Hewlett to get answers to follow-up questions to finish cash disbursements walkthrough	0.4			A1
Horner	Kevin John	KJH	Staff	6/28/2006	Corporate Walkthroughs: Received reconciliations of accounts EW 2605 and EW 2677 from J. Nolan.	0.4			A1
Horner	Kevin John	KJH	Staff	6/28/2006	Corporate Walkthroughs: Met with J. Nolan to discuss equity accounts and the rollforward of retained earnings at a divisional level	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	6/28/2006	Corporate Walkthroughs: Finished the cash disbursement walkthrough	2.6			A1
Horner	Kevin John	KJH	Staff	6/28/2006	T&I Interim: Finished compilation of supporting documentation for the physical inventory observation in Lockport, NY	1.6			A1
Horner	Kevin John	KJH	Staff	6/28/2006	T&I Walkthroughs: Finished walkthrough of the KDAC Joint Venture	2.1			A1
Lameier	Kristin D.	KDL	Staff	6/28/2006	Dayton - perform inventory observation.	8.1			A1
Marold	Erick W.	EWM	Senior	6/28/2006	Detail reviewed intercompany investment elimination workpapers.	2.3			A1
Marold	Erick W.	EWM	Senior	6/28/2006	Detail reviewed intercompany payables/receivables elimination walkthrough.	2.7			A1
Marold	Erick W.	EWM	Senior	6/28/2006	Documented the environmental walkthrough based on meetings with J. Hunt.	3.7			A1
Miller	Nicholas S.	NSM	Manager	6/28/2006	Review of professional fees accrual walkthrough.	0.5			A1
Miller	Nicholas S.	NSM	Manager	6/28/2006	Meeting with J. Simpson and A. Ranney to walkthrough company's hedging process.	1.6			A1
Miller	Nicholas S.	NSM	Manager	6/28/2006	Meeting with A. Perry to discuss derivative and hedging activity.	2.1			A1
Miller	Nicholas S.	NSM	Manager	6/28/2006	Review of company's hedging and derivative documentation and the EY FAS 133 FRD in order to better understand the company's hedging process	3.9			A1
Pacella	Shannon M.	SMP	Manager	6/28/2006	Conference call with Mexico team to discuss status of work to be performed.	1.2			A1
Pagac	Matthew M.	MMP	Manager	6/28/2006	E&C - update calls with legal counsel, J. Brooks and J. Henning.	1.8			A1
Peterson	Christopher A.	CAP	Manager	6/28/2006	Review TSRS updated budget provided by M. Stille.	0.4			A1
Ranney	Amber C.	ACR	Senior	6/28/2006	Corporate Walkthroughs-Review Workers' Compensation Walkthrough review notes.	0.3			A1
Ranney	Amber C.	ACR	Senior	6/28/2006	Corporate Walkthroughs-Completing documentation of the walkthrough of corporate accounts.	2.1			A1
Ranney	Amber C.	ACR	Senior	6/28/2006	Corporate Walkthroughs-Meeting with client to discuss Derivatives questions.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	6/28/2006	Corporate Walkthroughs-Going over results with audit team regarding meeting held with client to discuss Derivatives questions.	1.2			A1
Ranney	Amber C.	ACR	Senior	6/28/2006	Planning - Consolidated-Meeting with audit team to discuss delivery of AWS file to int'l teams.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/28/2006	Planning - Consolidated-Creating SAS 65 testing program in AWS.	3.1			A1
Ranney	Amber C.	ACR	Senior	6/28/2006	Quarterly Review-Working on first quarter review procedures.	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	6/28/2006	AHG - Met with G. Anderson to discuss the disaggregat sales template of AHG and the respective fluctuations.	0.6			A1
Rothmund	Mario Valentin	MVR	Staff	6/28/2006	AHG - Cleared Open Items on the AHG Q1 Journal Entry Review	1.2			A1
Rothmund	Mario Valentin	MVR	Staff	6/28/2006	AHG - Finalized the AHG EO Reserve, including a E&Y analysis to evaluate the reasonableness of the number posted to the ledger	5.1			A1
Rothmund	Mario Valentin	MVR	Staff	6/28/2006	E&C - Cleared Open Items on the Q1 EC Journal Entry Review.	2.4			A1
Rustay	Jeness C.	JCR	Staff	6/28/2006	Physical inventory documentation for Fitzgerald, GA location.	2.2			A1
Sheckell	Steven F.	SFS	Partner	6/28/2006	Status meeting with T. Timko	1.4			A1
Sheckell	Steven F.	SFS	Partner	6/28/2006	Accounting policy meeting with J. Williams and A. Brazier	1.9			A1
Sheckell	Steven F.	SFS	Partner	6/28/2006	Meeting with L. DeMers to discuss status of tax walkthroughs and timeline to complete, including update of issues.	0.7			A1
Sheckell	Steven F.	SFS	Partner	6/28/2006	Review of audit planning documents.	0.7			A1
Sheckell	Steven F.	SFS	Partner	6/28/2006	Discussion with J. Simpson regarding audit status meeting.	0.6			A1
Sheckell	Steven F.	SFS	Partner	6/28/2006	Legal meeting with D. Sherbin	1.9			A1
Simpson	Jamie	JS	Senior Manager	6/28/2006	General review of PP&E walkthrough for Corp.	0.6			A1
Simpson	Jamie	JS	Senior Manager	6/28/2006	Review of Corporate status summary and discussion with A. Ranney.	1.4			A1
Simpson	Jamie	JS	Senior Manager	6/28/2006	Discussion with S. Sheckell regarding audit status meeting.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	6/28/2006	Time spent searching for significant agreements related to Q1 review.	0.4			A1
Simpson	Jamie	JS	Senior Manager	6/28/2006	Discussion with A. Krabill regarding AWS file.	0.6			A1
Simpson	Jamie	JS	Senior Manager	6/28/2006	Review of audit planning documents.	0.9			A1
Simpson	Jamie	JS	Senior Manager	6/28/2006	T&I - Review of LCM documentation for T&I for Q1.	0.4			A1
Stille	Mark Jacob	MJS	Staff	6/28/2006	Discussion with C. Peterson regarding budget and next steps to be taken (analysis of TSRS time).	0.2			A1
Stille	Mark Jacob	MJS	Staff	6/28/2006	Clearing of review comments related to GM applications walkthrough.	0.9			A1
Stille	Mark Jacob	MJS	Staff	6/28/2006	Analysis of WIP's to determine actual time spent for the TSRS team for Delphi.	1.1			A1
Tosto	Cathy I.	CIT	Partner	6/28/2006	Meeting with S. Sheckell on status of walkthroughs and Q1	0.8			A1
Tosto	Cathy I.	CIT	Partner	6/28/2006	Meeting with L. DeMers, J. Hegelmann, and D. Kelley regarding Q1 and walkthrough status	3.4			A1
Aliff	Elbert J.	EJA	Intern	6/29/2006	Linkage of controls to test of controls worksteps in AWS file	2.3			A1
Aliff	Elbert J.	EJA	Intern	6/29/2006	Gathering Q1 initial key documents	1.8			A1
Aliff	Elbert J.	EJA	Intern	6/29/2006	Setting up Q1 balance sheet and analytics	2.7			A1
Avila-Villegas	Vanessa	VAV	Senior	6/29/2006	E&S - Review of quarterly journal vouchers supported by Internal Audit Services for Q1	6.2			A1
Avila-Villegas	Vanessa	VAV	Senior	6/29/2006	T&I- Review of quarterly journal vouchers supported by Internal Audit Services for Q1.	1.8			A1
Boehm	Michael J.	MJB	Manager	6/29/2006	Corporate Walkthroughs - review of environmental reserve determination process walkthrough.	1.3			A1
Boehm	Michael J.	MJB	Manager	6/29/2006	E&S Quarterly Review - Met with B. Murray to discuss Liverpool pension adjustment from OCI to LSC.	0.4			A1
Boehm	Michael J.	MJB	Manager	6/29/2006	E&S Quarterly Review - Correspondence with J. Henning and A. Krabill to prepare for E&S status update meeting.	0.7			A1
Boehm	Michael J.	MJB	Manager	6/29/2006	E&S Quarterly Review - Status update call with R. Jobe C. Goad, M. McWhorter, R. Hofmann, and M. McDonald.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	6/29/2006	Planning Consolidated - Discussion of revenue SAS 65 procedures and preparation of SAS 65 file for J. Simpson.	0.4			A1
Boehm	Michael J.	MJB	Manager	6/29/2006	Planning Consolidated - Preparation of AWS file for European team training event and related correspondence with A. Krabill.	1.4			A1
Boehm	Michael J.	MJB	Manager	6/29/2006	Planning Consolidated - Review of inventory SAS 65 procedures.	1.6			A1
Boehm	Michael J.	MJB	Manager	6/29/2006	Quarterly Reviews - Meeting with J. Simpson and N. Miller to prepare for Q1 status update meeting with S. Kihn.	0.8			A1
Boehm	Michael J.	MJB	Manager	6/29/2006	Quarterly Reviews - Meeting with S. Kihn to update status of Q1 Corporate Process walkthroughs.	0.9			A1
DeMers	Laurie A.	LAD	Senior Manager	6/29/2006	Walk through Customs contingency process with B. Schueler, representatives from Customs department, Maureen, Mike, J. Whitson, C. Tosto and J. Hegelmann.	1.5			A1
DeMers	Laurie A.	LAD	Senior Manager	6/29/2006	Walk through foreign tax contingency process with B. Sparks, J. Whitson, C Tosto and J. Hegelmann.	1.5			A1
DeMers	Laurie A.	LAD	Senior Manager	6/29/2006	Meeting with C. Tosto and J. Hegelmann to review walkthrough documentation and discuss issues with internal E&Y team.	1.7			A1
Hake	Monica M.	MMH	Staff	6/29/2006	Documentation related to physical inventory observation at the Milwaukee location	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	6/29/2006	Schedule time to meet with Zach re: drafts of walkthroughs to fill in gaps and collect remaining exhibits.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	6/29/2006	Review walkthrough exhibits from R. Patel.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	6/29/2006	Review exhibits received from R. Patel; add to workpaper files accordingly.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	6/29/2006	Review 8K on SEC website regarding restatement issues.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	6/29/2006	Answer questions posed by C. Tosto regarding review of the walkthroughs of the different tax processes.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	6/29/2006	Contingency Reserve meeting with C. Tosto, L. DeMers, J. Whitson, S. Gale, B. Schuler and others.	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	6/29/2006	Meet with B. Sparks, C. Tosto and L. DeMers re: Bob's participation in the tax contingency reserve process	1.9			A1
Henning	Jeffrey M.	JMH	Partner	6/29/2006	E&C - Review of correspondence re: E&C key Q1 issues	0.6			A1
Henning	Jeffrey M.	JMH	Partner	6/29/2006	E&C - Review key issues with E&C team.	1.2			A1
Henning	Jeffrey M.	JMH	Partner	6/29/2006	E&C - Meeting with J. Brooks	1.3			A1
Henning	Jeffrey M.	JMH	Partner	6/29/2006	E&S - Conf. call prep. re: E&S	0.5			A1
Henning	Jeffrey M.	JMH	Partner	6/29/2006	E&S - Conf. call with R. Jobe re: Status of E&S	1.2			A1
Henning	Jeffrey M.	JMH	Partner	6/29/2006	Correspondence with D. Sherbin and B. Thelen re: risk management benchmarking	0.3			A1
Henning	Jeffrey M.	JMH	Partner	6/29/2006	Discussion with D. Bayles re: D&T internal controls matters	0.6			A1
Henning	Jeffrey M.	JMH	Partner	6/29/2006	Meeting with J. Williams re: key issues for Q1	1.4			A1
Horner	Kevin John	KJH	Staff	6/29/2006	Corporate Walkthroughs: Spoke with K. Schafer to discuss reconciling item on reconciliation of account EW 2605 for prepaid walkthrough	0.3			A1
Horner	Kevin John	KJH	Staff	6/29/2006	Corporate Walkthroughs: Received supporting documentation from L. Criss regarding fixed asset follow up questions to clear review notes	0.4			A1
Horner	Kevin John	KJH	Staff	6/29/2006	Corporate Walkthroughs: Spoke with E. Marold to discuss approach for prepaid expenses walkthrough	0.4			A1
Horner	Kevin John	KJH	Staff	6/29/2006	Corporate Walkthroughs: meeting with P. Sturkenboom to discuss IT assets for fixed asset follow-up	0.9			A1
Horner	Kevin John	KJH	Staff	6/29/2006	Corporate Walkthroughs: updated fixed asset walkthrough based on documentation received to clear review notes	0.9			A1
Horner	Kevin John	KJH	Staff	6/29/2006	Corporate Walkthroughs: worked on the prepaids walkthrough and updated the walkthrough template	3.9			A1
Horner	Kevin John	KJH	Staff	6/29/2006	T&I - Received listing of shipments and receipts for 5 days after physical inventory from Lockport, NY location	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	6/29/2006	T&I Quarterly Review: Pulled income statement from Hyperion for N. Miller, Manager, to tie out LCM calculation	0.3			A1
Kearns	Matthew R.	MRK	Senior	6/29/2006	AHG - Reviewed inventory perpetual schedule provided by R. Choice of AHG Moraine.	0.4			A1
Kearns	Matthew R.	MRK	Senior	6/29/2006	E&C - working on inventory perpetual schedules provided by M. Kloss of E&C in preparation for APIs occurring this weekend	1.2			A1
Lameier	Kristin D.	KDL	Staff	6/29/2006	Dayton - perform inventory observation.	9.8			A1
Marold	Erick W.	EWM	Senior	6/29/2006	Obtained additional initial audit documentation.	2.4			A1
Marold	Erick W.	EWM	Senior	6/29/2006	Met with J. Feilago to discuss comments related to NSJE based on initial review.	1.9			A1
Marold	Erick W.	EWM	Senior	6/29/2006	Reviewed Corporate Audit's review of non-standard journal entries - Initial review performed over DPSS and T&I divisions.	2.8			A1
Miller	Nicholas S.	NSM	Manager	6/29/2006	Meeting with Julie, in corporate accounting, to determine how ineffectiveness is calculated on commodity hedges.	0.6			A1
Miller	Nicholas S.	NSM	Manager	6/29/2006	Meeting with Rakesh, A. Perry, J. Simpson and A. Ranney to discuss appropriate hedge designation documentation.	0.6			A1
Miller	Nicholas S.	NSM	Manager	6/29/2006	Meeting with A. Perry to understand how the company's regression analysis is performed for the effectiveness assessment.	0.9			A1
Miller	Nicholas S.	NSM	Manager	6/29/2006	Meeting with J. Simpson and A. Ranney to walkthrough company's effectiveness and ineffectiveness calculations for commodity hedges.	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/29/2006	Meeting with S. Kihn to discuss corporate status.	1.2			A1
Miller	Nicholas S.	NSM	Manager	6/29/2006	Review Company's hedge documentation in order to understand their process.	2.3			A1
Miller	Nicholas S.	NSM	Manager	6/29/2006	Recalculation of ineffectiveness using the FAS 133 model to determine whether the model utilized by the Company is appropriate.	3.3			A1
Pacella	Shannon M.	SMP	Manager	6/29/2006	Create agenda for upcoming Status meeting with audit team on 7/10/06	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	6/29/2006	Meeting with Mexico team to discuss status on work to be performed.	1.2			A1
Pacella	Shannon M.	SMP	Manager	6/29/2006	Review documentation prepared by Mexico team to discuss during call.	1.2			A1
Pacella	Shannon M.	SMP	Manager	6/29/2006	Work on budget to actual analysis for month of June.	3.9			A1
Pagac	Matthew M.	MMP	Manager	6/29/2006	E&C - Update discussion with A. Renaud and team	1.2			A1
Ranney	Amber C.	ACR	Senior	6/29/2006	Corporate Walkthroughs-Completing follow-up on the Union Training Fund Accrual Walkthrough.	0.4			A1
Ranney	Amber C.	ACR	Senior	6/29/2006	Corporate Walkthroughs-Discussing status of walkthroughs for update meeting with client.	0.4			A1
Ranney	Amber C.	ACR	Senior	6/29/2006	Corporate Walkthroughs-Walking through the prepetition liability accounts with G. Dantzler.	0.9			A1
Ranney	Amber C.	ACR	Senior	6/29/2006	Corporate Walkthroughs-Meeting with J. Schmidt to walkthrough Derivatives accounting.	1.2			A1
Ranney	Amber C.	ACR	Senior	6/29/2006	Corporate Walkthroughs-Completing documentation of the Warranty Reserve walkthrough.	1.3			A1
Ranney	Amber C.	ACR	Senior	6/29/2006	Corporate Walkthroughs-Completing follow-up on the Accrued Professional Fees walkthrough.	1.6			A1
Ranney	Amber C.	ACR	Senior	6/29/2006	Corporate Walkthroughs-Cocumenting the Pension and OPEB walkthrough.	1.8			A1
Ranney	Amber C.	ACR	Senior	6/29/2006	Corporate Walkthroughs-Meeting with A. Perry to walkthrough the Derivatives Regression Analysis, and discussing with audit team.	2.4			A1
Rothmund	Mario Valentin	MVR	Staff	6/29/2006	AHG - Preparation of the AHG Inventory Costing walkthrough, including the variance capitalization.	3.4			A1
Rothmund	Mario Valentin	MVR	Staff	6/29/2006	AHG - Meeting with G. Anderson to discuss the specific of the variance capitalization.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	6/29/2006	E&C - Met with K. Smith and N. Saad to obtain the outstanding supporting documentation for the tooling walkthrough, including the cross charge, tooling rebill and amortization	4.5			A1
Sheckell	Steven F.	SFS	Partner	6/29/2006	Planning for corporate update meeting	1.1			A1
Sheckell	Steven F.	SFS	Partner	6/29/2006	Review corporate workpapers	3.1			A1
Simpson	Jamie	JS	Senior Manager	6/29/2006	Meeting with S. Kihn to discuss corporate status.	1.2			A1
Simpson	Jamie	JS	Senior Manager	6/29/2006	Preparation for status meeting with S. Kihn.	1.3			A1
Simpson	Jamie	JS	Senior Manager	6/29/2006	Review of derivative acctg with N. Miller and A. Ranney.	2.7			A1
Simpson	Jamie	JS	Senior Manager	6/29/2006	Discussion with S. Sheckell regarding agenda for status meeting with J. Sheehan.	0.7			A1
Simpson	Jamie	JS	Senior Manager	6/29/2006	Review of 404 program for revenue process.	0.6			A1
Simpson	Jamie	JS	Senior Manager	6/29/2006	Review of audit planning documentation.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/29/2006	T&I - Discussion with J. Henning regarding T&I FAS 112 memo.	0.6			A1
Smith	Christopher W.	CWS	Executive Director	6/29/2006	Tax Contingency (Customs) meeting w/ B. Schueler and E&Y team via conference call	1.0			A1
Tosto	Cathy I.	CIT	Partner	6/29/2006	Debrief on customs meeting	0.2			A1
Tosto	Cathy I.	CIT	Partner	6/29/2006	Discuss walkthrough summaries with L. DeMers and J. Hegelmann in prep for meeting.	0.7			A1
Tosto	Cathy I.	CIT	Partner	6/29/2006	Meeting with customs staff	1.3			A1
Tosto	Cathy I.	CIT	Partner	6/29/2006	Meeting with B. Sparks on intl reserve, etr process and misc follow-up	1.9			A1
Tosto	Cathy I.	CIT	Partner	6/29/2006	Review walkthrough summaries	3.8			A1
Aliff	Elbert J.	EJA	Intern	6/30/2006	E&C - travel time to/from the physical inventory site in Saginaw, MI	4.1			A1
Aliff	Elbert J.	EJA	Intern	6/30/2006	E&C - Performing physical inventory count at Delphi plant in Saginaw, MI	7.9			A1
Anibal	Christina J.	CJA	Intern	6/30/2006	Physical inventory observation tie-out/workpaper documentation for Flint E&C.	2.0			A1
Asher	Kevin F.	KFA	Partner	6/30/2006	Meeting with J. Sheehan on Q1 SAS 100 work	2.9			A1
Avila-Villegas	Vanessa	VAV	Senior	6/30/2006	DPSS - Review of quarterly journal vouchers supported by Internal Audit Services for Q1	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Avila-Villegas	Vanessa	VAV	Senior	6/30/2006	E&S - Review of quarterly journal vouchers supported by Internal Audit Services for Q1	2.2			A1
Avila-Villegas	Vanessa	VAV	Senior	6/30/2006	T&I- Review of quarterly journal vouchers supported by Internal Audit Services for Q1.	4.2			A1
Boehm	Michael J.	MJB	Manager	6/30/2006	Corporate Walkthroughs - Review of Corporate AP process documentation.	1.2			A1
Boehm	Michael J.	MJB	Manager	6/30/2006	Corporate Walkthroughs - Review of intercompany matching walkthrough documentation	2.1			A1
Boehm	Michael J.	MJB	Manager	6/30/2006	Corporate Walkthroughs - Review of critical agreements for Q1	2.7			A1
Boehm	Michael J.	MJB	Manager	6/30/2006	E&S Quarterly Review - Review of accounting memo regarding Denso Licensing lawsuit settlement	0.4			A1
Boehm	Michael J.	MJB	Manager	6/30/2006	Planning Consolidated - Preparation of AWS file for European team training event.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/30/2006	Planning Consolidated - Correspondence with A. Krabill regarding AWS file for European team training event.	0.1			A1
Boston	Jason C.	JCB	Staff	6/30/2006	E&C - Performing inventory observation at Delphi E&C Flint East Location	8.0			A1
Gaines	Karen D.	KDG	Staff	6/30/2006	Performed inventory observation for Delphi at the Moraine, OH location.	8.0			A1
Hegelmann	Julie Ann	JAH	Senior	6/30/2006	Meet with Zach re: review of process drafts for U.S. and Consolidated processes.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	6/30/2006	Obtain workpapers from B. Sparks on the contingency reserve process.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	6/30/2006	Document issues discussion with A. Brazier	0.7			A1
Henning	Jeffrey M.	JMH	Partner	6/30/2006	Q1 status meeting with J. Sheehan, et. al	1.8			A1
Horner	Kevin John	KJH	Staff	6/30/2006	T&I Interim: performed physical inventory observation in Lockport, NY.	8.4			A1
Khalil	Ahmed S.	ASK	Staff	6/30/2006	Researched the circumstances in which the IRS requests Tax accrual workpapers.	0.6			A1
Marold	Erick W.	EWM	Senior	6/30/2006	Finalized documentation of the Debt Workpapers and reviewed covenant calculation.	3.9			A1
Marold	Erick W.	EWM	Senior	6/30/2006	Reviewed Q1 analytics for consolidated corporate.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	6/30/2006	Additional calculations for the hedge ineffectiveness review.	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/30/2006	Packard - Documentation of open fluctuation items for Q1 flux analysis.	0.5			A1
Miller	Nicholas S.	NSM	Manager	6/30/2006	Time spent preparing/reviewing scheduling details for Packard, including timing of interim and year-end procedures, in order to assist in finding a senior.	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/30/2006	Time spent tracking and monitoring the inventory schedules.	2.6			A1
Pacella	Shannon M.	SMP	Manager	6/30/2006	Discuss Europe trip attendees and agenda items.	0.3			A1
Pacella	Shannon M.	SMP	Manager	6/30/2006	Call with CAS to discuss questions on SAP testing.	0.3			A1
Peterson	Christopher A.	CAP	Manager	6/30/2006	Conference call with D. Casacchia regarding global network testing issue.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/30/2006	Corporate Walkthroughs-Creating open-items list of corporate walkthrough areas.	0.5			A1
Ranney	Amber C.	ACR	Senior	6/30/2006	Corporate Walkthroughs-Meeting with M. Fraylick to walkthrough the Pension and OPEB process, and documenting the walkthrough.	4.4			A1
Ranney	Amber C.	ACR	Senior	6/30/2006	Planning - Consolidated-Final revisions to the SAS 65 program for int'l team	0.6			A1
Ranney	Amber C.	ACR	Senior	6/30/2006	Quarterly Review-Walking the intern through the set-up of the Q1 Corporate analytics.	0.3			A1
Ranney	Amber C.	ACR	Senior	6/30/2006	Quarterly Review-Meeting with Trading Room Director to discuss Derivatives questions.	0.5			A1
Rothmund	Mario Valentin	MVR	Staff	6/30/2006	E&C - Travel to/from Saginaw for the annual physical inventory.	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	6/30/2006	E&C - Touring of the facility for Physical Inventory at the Saginaw location.	0.6			A1
Rothmund	Mario Valentin	MVR	Staff	6/30/2006	E&C - Perform physical Inventory at the Saginaw location.	5.6			A1
Rothmund	Mario Valentin	MVR	Staff	6/30/2006	E&C - Documentation of the inventory count at the Saginaw location.	1.8			A1
Sheckell	Steven F.	SFS	Partner	6/30/2006	Review corporate accounting walkthroughs	1.2			A1
Sheckell	Steven F.	SFS	Partner	6/30/2006	Corporate update meeting with J. Sheehan, J. Williams and S. Kihn	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	6/30/2006	Discussion with corp. team on status of walkthroughs.	1.9			A1
Simpson	Jamie	JS	Senior Manager	6/30/2006	Preparation for audit status meeting with J. Sheehan.	0.5			A1
Simpson	Jamie	JS	Senior Manager	6/30/2006	Audit status meeting with J. Sheehan, T. Timko, J. Williams, and S. Kihn.	2.4			A1
Simpson	Jamie	JS	Senior Manager	6/30/2006	Discussion with A. Brazier on various acctg matters.	1.4			A1
Smith	Christopher W.	CWS	Executive Director	6/30/2006	Review walkthrough templates for quarterly reviews	0.3			A1
Stille	Mark Jacob	MJS	Staff	6/30/2006	Emergency/Urgent Change conference call with D. Cassachia to discuss process.	0.6			A1
Tanner	Andrew J.	AJT	Senior Manager	6/30/2006	Meeting with S. Pacella to discuss international testing coordination	0.5			A1
Tosto	Cathy I.	CIT	Partner	6/30/2006	Contingent tax reserve - discuss IRS cap program with T Wetherington.	0.6			A1
Van Leeuwen	Brent James	BJV	Senior	6/30/2006	Reviewed walkthroughs that L. DeMers and J. Hegelmann - prepared to understand process before we go to Delphi for the Q1 review.	1.8			A1
Wetherington	Trevor	TTW	Senior Manager	6/30/2006	Explained research assignment to A. Khalil re: tax accrual workpapers.	0.2			A1
Wetherington	Trevor	TTW	Senior Manager	6/30/2006	Discussed with C. Tosto regarding IRS CAP program which effects the IRS's ability to raise new issues, effect on Tax Accrual workpapers of a financial restatement, and the splitting of tax years under 11th circuit case, in bankruptcy.	0.7			A1

A1 Project Total: 2,113.3

\$0

#### Accounting Assistance - A2

##### Bankruptcy

Sheckell	Steven F.	SFS	Partner	6/1/2006	Discuss pension, OPEB and severance accounting for bankruptcy actions with S. Kihn	1.1	\$525	\$578	A2
Sheckell	Steven F.	SFS	Partner	6/5/2006	Research accounting for hourly attition plan	1.8	\$525	\$945	A2
Fitzpatrick	Michael J.	MJF	Partner	6/8/2006	Research accounting for hourly attition plan	1.9	\$750	\$1,425	A2
Sheckell	Steven F.	SFS	Partner	6/8/2006	Research accounting for Delphi hourly attition plan agreement	3.6	\$525	\$1,890	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fitzpatrick	Michael J.	MJF	Partner	6/12/2006	Research FAS 109 comprehensive income issues.	1.1	\$750	\$825	A2
Sheckell	Steven F.	SFS	Partner	6/12/2006	Meeting with J. Williams and S. Kihn to discuss FAS 109 issues	1.3	\$525	\$683	A2
Sheckell	Steven F.	SFS	Partner	6/12/2006	Discuss FAS 109 issues related to other comprehensive income with technical group	1.4	\$525	\$735	A2
Sheckell	Steven F.	SFS	Partner	6/12/2006	Discuss FAS 109 issues related to other comprehensive income with J. Sheehan, J. Williams and S. Kihn	1.9	\$525	\$998	A2
Sheckell	Steven F.	SFS	Partner	6/12/2006	Research FAS 109 issues related to other comprehensive income	3.2	\$525	\$1,680	A2
Fitzpatrick	Michael J.	MJF	Partner	6/13/2006	Research accounting for hourly attition plan	1.8	\$750	\$1,350	A2
Sheckell	Steven F.	SFS	Partner	6/13/2006	Research accounting for agreement with GM and UAW	3.2	\$525	\$1,680	A2
Zamora	Delbert A.	DAZ	Manager	6/13/2006	Actuarial assumptions - research on accounting treatment re: Delphi/GM/UAW agreement	0.5	\$375	\$188	A2
Asher	Kevin F.	KFA	Partner	6/14/2006	Discussion on impact of GM agreement and Ch. 11 filing on accounting for Pensions and OPEBs.	2.1	\$700	\$1,470	A2
Asher	Kevin F.	KFA	Partner	6/14/2006	Research on impact of GM agreement and Ch. 11 filing on accounting for Pensions and OPEBs.	2.4	\$700	\$1,680	A2
Fitzpatrick	Michael J.	MJF	Partner	6/14/2006	Research accounting for GM and UAW agreement	1.2	\$750	\$900	A2
Laplant	Steven J.	SJL	Manager	6/14/2006	Assist with Hourly OPEB audit review	1.5	\$375	\$563	A2
Sheckell	Steven F.	SFS	Partner	6/14/2006	Research accounting for GM and UAW agreement	1.4	\$525	\$735	A2
Sheckell	Steven F.	SFS	Partner	6/14/2006	Discuss pension accounting with S. Kihn and Watson Wyatt	2.1	\$525	\$1,103	A2
Zamora	Delbert A.	DAZ	Manager	6/14/2006	Actuarial assumptions - research on accounting treatment re: Delphi/GM/UAW agreement.	1.1	\$375	\$413	A2
Zamora	Delbert A.	DAZ	Manager	6/14/2006	Actuarial assumptions - discuss with senior actuary accounting treatment re: Delphi/GM/UAW agreement.	0.4	\$375	\$150	A2
Asher	Kevin F.	KFA	Partner	6/15/2006	Delphi research on impact of GM agreement on FASB 106 and 87	2.6	\$700	\$1,820	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fitzpatrick	Michael J.	MJF	Partner	6/15/2006	Conf. call with G. Schaffert, C. Larson, S. Sheckell, K. Asher and J. Simpson regarding pension/OPEB accounting for attrition programs.	1.1	\$750	\$825	A2
Schaffert	Glen A.	GAS	Partner	6/15/2006	Conf. call with C. Larson, S. Sheckell, K. Asher, M. Fitzpatrick and J. Simpson regarding pension/OPEB accounting for attrition programs.	0.5	\$750	\$375	A2
Sheckell	Steven F.	SFS	Partner	6/15/2006	Discuss accounting for agreement with GM and UAW with national technical group	1.4	\$525	\$735	A2
Simpson	Jamie	JS	Senior Manager	6/15/2006	Conf. call with G. Schaffert, C. Larson, S. Sheckell, K. Asher and M. Fitzpatrick regarding pension/OPEB accounting for attrition programs.	0.8	\$425	\$340	A2
Zamora	Delbert A.	DAZ	Manager	6/15/2006	Actuarial assumptions - research on accounting treatment re: Delphi/GM/UAW agreement	0.5	\$375	\$188	A2
Sheckell	Steven F.	SFS	Partner	6/16/2006	Draft memo related to accounting for GM and UAW agreement	2.6	\$525	\$1,365	A2
Larson	Christopher J.	CJL	Partner	6/17/2006	Call with K. Asher, S. Sheckell, M. Fitzpatrick, G. Schaffert and others re: Delphi pension reorganization.	1.1	\$750	\$825	A2
Larson	Christopher J.	CJL	Partner	6/19/2006	Consultation with S. Sheckell regarding research on discount rate assumptions used by our client's in 2002 and related SEC inquiries re: the same.	0.4	\$750	\$300	A2
Sheckell	Steven F.	SFS	Partner	6/19/2006	Research accounting for OPEB liability for GM employees	3.1	\$525	\$1,628	A2
Zamora	Delbert A.	DAZ	Manager	6/19/2006	Follow-up on special accounting for retirement/postretirement	0.3	\$375	\$113	A2
Fitzpatrick	Michael J.	MJF	Partner	6/20/2006	Research accounting for OPEB liability for GM employees	1.9	\$750	\$1,425	A2
Larson	Christopher J.	CJL	Partner	6/20/2006	Research and discussions on discount rate selection in prior years.	0.5	\$750	\$375	A2
Sheckell	Steven F.	SFS	Partner	6/20/2006	Research accounting for OPEB liability for Attrition Program	3.8	\$525	\$1,995	A2
Asher	Kevin F.	KFA	Partner	6/21/2006	Research on Ch. 11 bankruptcy issues related to FASB 87, 106 and 112.	1.8	\$700	\$1,260	A2
Asher	Kevin F.	KFA	Partner	6/21/2006	Discussion on Ch. 11 bankruptcy issues related to FASB 87, 106 and 112.	1.1	\$700	\$770	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fitzpatrick	Michael J.	MJF	Partner	6/21/2006	Discussion on Ch. 11 bankruptcy issues related to FASB 87, 106 and 112.	2.1	\$750	\$1,575	A2
Sheckell	Steven F.	SFS	Partner	6/21/2006	Research accounting for OPEB liability to GM	2.8	\$525	\$1,470	A2
Sheckell	Steven F.	SFS	Partner	6/21/2006	Draft memo related to OPEB accounting for Attrition Program	4.4	\$525	\$2,310	A2
Asher	Kevin F.	KFA	Partner	6/26/2006	Research related to pension accounting matters impacted by the GM agreements	3.1	\$700	\$2,170	A2
Asher	Kevin F.	KFA	Partner	6/27/2006	Meeting with actuaries regarding pension accounting matters.	3.5	\$700	\$2,450	A2
Sheckell	Steven F.	SFS	Partner	6/27/2006	Meeting with T. Timko, S. Kihn and Watson Wyatt to discuss OPEB accounting for flowback	1.1	\$525	\$578	A2
Sheckell	Steven F.	SFS	Partner	6/27/2006	Research OPEB accounting for Attrition Program	2.3	\$525	\$1,208	A2
Asher	Kevin F.	KFA	Partner	6/28/2006	Meeting with D. Sherbin regarding allowed claim provisions of the pension and OPEB agreements	1.9	\$700	\$1,330	A2
Fitzpatrick	Michael J.	MJF	Partner	6/28/2006	Discussions with Asher and Sheckell regarding attrition plan accounting	0.9	\$750	\$675	A2
Sheckell	Steven F.	SFS	Partner	6/28/2006	Research bankruptcy accounting matters	1.6	\$525	\$840	A2
Asher	Kevin F.	KFA	Partner	6/29/2006	Call with M. Fitzpatrick regarding FASB 106 accounting on GM matters	0.5	\$700	\$350	A2
Fitzpatrick	Michael J.	MJF	Partner	6/29/2006	Call with K. Asher regarding FASB 106 accounting on GM matters	0.6	\$750	\$450	A2
Fitzpatrick	Michael J.	MJF	Partner	6/29/2006	Research OPEB accounting for Attrition Program	1.4	\$750	\$1,050	A2
Sheckell	Steven F.	SFS	Partner	6/29/2006	Discuss OPEB accounting issues associated with Attrition Plan with National Office	0.8	\$525	\$420	A2
Sheckell	Steven F.	SFS	Partner	6/29/2006	Research OPEB accounting issues related to Attrition Plan	2.8	\$525	\$1,470	A2
<b>A2 Bankruptcy Project Total:</b>							<b><u>88.3</u></b>	<b><u>\$52,670</u></b>	
<b>Catalyst</b>									
Boston	Jason C.	JCB	Staff	5/29/2006	Travel time to Tulsa, OK for Catalyst to perform walkthrough procedures	6.0	*\$63	\$375	A2
Kearns	Matthew R.	MRK	Senior	5/29/2006	Travel time to Tulsa, OK for Catalyst audit	4.0	*\$113	\$452	A2
Saimoua	Omar Issam	OIS	Staff	5/29/2006	Travel time to Tulsa, OK to perform audit related work for Catalyst division.	3.1	*\$63	\$195	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boston	Jason C.	JCB	Staff	5/30/2006	Catalyst - Meeting with G. Scott to discuss the Sales/AR process	0.6	\$125	\$75	A2
Boston	Jason C.	JCB	Staff	5/30/2006	Catalyst - Documenting the Sales/AR tests of key controls for Catalyst Division	4.9	\$125	\$613	A2
Boston	Jason C.	JCB	Staff	5/30/2006	Catalyst - Documenting the Expenditure Process walkthrough of a transaction	5.4	\$125	\$675	A2
Kearns	Matthew R.	MRK	Senior	5/30/2006	Catalyst - meeting with E&Y staff discussing inventory costing walkthrough	1.8	\$225	\$405	A2
Pacella	Shannon M.	SMP	Manager	5/30/2006	Catalyst - Discuss TSRS scope for Catalyst audit.	0.9	\$300	\$270	A2
Pagac	Matthew M.	MMP	Manager	5/30/2006	Catalyst - Review/respond to Catalyst related emails & international concerns	1.4	\$375	\$525	A2
Saimoua	Omar Issam	OIS	Staff	5/30/2006	Catalyst - Met with J. Vrska to discuss the key controls related to the payroll process.	2.7	\$125	\$338	A2
Saimoua	Omar Issam	OIS	Staff	5/30/2006	Catalyst - Documented our understanding of the key controls related to the payroll process.	2.9	\$125	\$363	A2
Saimoua	Omar Issam	OIS	Staff	5/30/2006	Catalyst - Completed documenting the payroll process flow of transactions after obtaining all the supporting documents.	5.6	\$125	\$700	A2
Boston	Jason C.	JCB	Staff	5/31/2006	Catalyst - Met with G. Scott to discuss the Expenditure Process to complete walkthrough	0.6	\$125	\$75	A2
Boston	Jason C.	JCB	Staff	5/31/2006	Catalyst - Documenting the Expenditure Process flow of transaction for Catalyst	4.2	\$125	\$525	A2
Boston	Jason C.	JCB	Staff	5/31/2006	Catalyst - Documenting the Expenditure test of key controls	5.3	\$125	\$663	A2
Henning	Jeffrey M.	JMH	Partner	5/31/2006	Catalyst - Correspondence with counsel re: conflicts of interest on Catalyst deals	1.1	\$525	\$578	A2
Kearns	Matthew R.	MRK	Senior	5/31/2006	Catalyst - assisting E&Y staff with understanding walkthroughs	2.0	\$225	\$450	A2
Saimoua	Omar Issam	OIS	Staff	5/31/2006	Catalyst - Met with J. Vrska to discuss the accrual setup of the payroll	1.5	\$125	\$188	A2
Saimoua	Omar Issam	OIS	Staff	5/31/2006	Catalyst - Documented our understanding of the accrual set up process	1.7	\$125	\$213	A2
Saimoua	Omar Issam	OIS	Staff	5/31/2006	Catalyst - Met with G. Scott to discuss the inventory process and request supporting documentation.	2.6	\$125	\$325	A2
Saimoua	Omar Issam	OIS	Staff	5/31/2006	Catalyst - Documented our understanding of the inventory process.	3.9	\$125	\$488	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boston	Jason C.	JCB	Staff	6/1/2006	Catalyst - Finishing documentation of Sales Process walkthrough	4.3	\$125	\$538	A2
Boston	Jason C.	JCB	Staff	6/1/2006	Catalyst - Finishing documentation of the Expenditure Process walkthrough	5.2	\$125	\$650	A2
Kearns	Matthew R.	MRK	Senior	6/1/2006	Catalyst - reviewing trial balance accounts	1.2	\$225	\$270	A2
Kearns	Matthew R.	MRK	Senior	6/1/2006	Catalyst - Discussion with the Controller, the Financial Statement Close Process	1.8	\$225	\$405	A2
Kearns	Matthew R.	MRK	Senior	6/1/2006	Catalyst - Time incurred working on inventory schedules	2.4	\$225	\$540	A2
Pagac	Matthew M.	MMP	Manager	6/1/2006	Catalyst - Review/respond to international emails	1.2	\$375	\$450	A2
Saimoua	Omar Issam	OIS	Staff	6/1/2006	Catalyst - Met with G. Scott to discuss the movement of inventory from RM through WIP to FG.	1.8	\$125	\$225	A2
Saimoua	Omar Issam	OIS	Staff	6/1/2006	Catalyst - Met with M. Dean to discuss the transactions recorded for capitalizing any inventory related expenses, and analyzing inventory variances.	2.6	\$125	\$325	A2
Saimoua	Omar Issam	OIS	Staff	6/1/2006	Catalyst - Documented our understanding of the flow of transactions related to the inventory process.	5.4	\$125	\$675	A2
Boston	Jason C.	JCB	Staff	6/2/2006	Catalyst - Finishing documentation for the Expenditure Cycle walkthrough	1.2	\$125	\$150	A2
Boston	Jason C.	JCB	Staff	6/2/2006	Catalyst - Auditing Cash as of 12/31/04, 12/31/05, and 3/31/06.	3.8	\$125	\$475	A2
Boston	Jason C.	JCB	Staff	6/2/2006	Travel time from Tulsa, OK to perform walkthrough procedures at Catalyst	6.0	*\$63	\$378	A2
Kearns	Matthew R.	MRK	Senior	6/2/2006	Catalyst - reviewing with E&Y staff their procedures they needed to perform	0.5	\$225	\$113	A2
Kearns	Matthew R.	MRK	Senior	6/2/2006	Catalyst - meeting with client to gain an understanding of how inventory is accounted for at Catalyst	1.5	\$225	\$338	A2
Kearns	Matthew R.	MRK	Senior	6/2/2006	Catalyst - review emails related to Catalyst audit from E&Y managers as well as incorporating file into AWS	1.5	\$225	\$338	A2
Kearns	Matthew R.	MRK	Senior	6/2/2006	Catalyst - Time incurred working on schedules provided by client related to their inventory summary	2.4	\$225	\$540	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	6/2/2006	Travel time from Tulsa, OK for Catalyst Audit.	4.0	*\$113	\$452	A2
Pacella	Shannon M.	SMP	Manager	6/2/2006	Catalyst - Conference call with Catalyst IT department to understand scope of applications.	0.9	\$300	\$270	A2
Pagac	Matthew M.	MMP	Manager	6/2/2006	Catalyst - Update meeting with C. Arkwright	0.4	\$375	\$150	A2
Pagac	Matthew M.	MMP	Manager	6/2/2006	Catalyst - Prepare international update agenda	1.2	\$375	\$450	A2
Saimoua	Omar Issam	OIS	Staff	6/2/2006	Catalyst - Followed-up on open items in the inventory walkthrough	0.5	\$125	\$63	A2
Saimoua	Omar Issam	OIS	Staff	6/2/2006	Travel time from Tulsa, OK for Catalyst Audit.	3.2	*\$63	\$202	A2
Saimoua	Omar Issam	OIS	Staff	6/2/2006	Catalyst - Substantive testing of the AR balances as of 12/31/04, 05 & 06	5.5	\$125	\$688	A2
Boston	Jason C.	JCB	Staff	6/4/2006	Travel time to Tulsa, OK to perform audit at Delphi Catalyst	4.5	*\$63	\$284	A2
Kearns	Matthew R.	MRK	Senior	6/4/2006	Travel time to Tulsa for Catalyst audit airplane	3.2	*\$113	\$362	A2
Pacella	Shannon M.	SMP	Manager	6/4/2006	Catalyst - Prepare Catalyst Client Assistance Listing for work to be performed.	1.2	\$300	\$360	A2
Saimoua	Omar Issam	OIS	Staff	6/4/2006	Travel time to Tulsa, OK to perform audit related work.	3.3	*\$63	\$208	A2
Aquino	Heather	HRA	Client Serving Associate	6/5/2006	Catalyst - Correspondence with M. Kearns regarding hours by person in Catalyst code.	0.2	\$125	\$25	A2
Aquino	Heather	HRA	Client Serving Associate	6/5/2006	Catalyst - Retrieve Catalyst WIP per M. Kearns.	0.2	\$125	\$25	A2
Aquino	Heather	HRA	Client Serving Associate	6/5/2006	Catalyst - Coordination of workpaper FedEx's per M. Pagac to catalyst location.	0.3	\$125	\$38	A2
Boston	Jason C.	JCB	Staff	6/5/2006	Catalyst - Wrapping up documentation for AP walkthrough	2.7	\$125	\$338	A2
Boston	Jason C.	JCB	Staff	6/5/2006	Catalyst - Wrapping up documentation for AR walkthrough	3.4	\$125	\$425	A2
Boston	Jason C.	JCB	Staff	6/5/2006	Catalyst - Performing substantive test of cash for carve-out audit of Catalyst	3.9	\$125	\$488	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/5/2006	Catalyst - Second level review of walkthrough workpapers.	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/5/2006	Travel time to Tulsa, OK (Catalyst) for purposes of carve-out audit.	4.0	*\$213	\$852	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	6/5/2006	Catalyst - Time incurred reviewing the Payroll Process Walkthrough	1.6	\$225	\$360	A2
Kearns	Matthew R.	MRK	Senior	6/5/2006	Catalyst - reviewing Purchases/Cash Disbursements walkthrough	1.8	\$225	\$405	A2
Kearns	Matthew R.	MRK	Senior	6/5/2006	Catalyst - Time incurred reviewing the PPE Walkthrough	2.2	\$225	\$495	A2
Kearns	Matthew R.	MRK	Senior	6/5/2006	Catalyst - reviewing the Sales/AR/Cash Receipts Walkthrough for Catalyst	3.2	\$225	\$720	A2
Pagac	Matthew M.	MMP	Manager	6/5/2006	Correspondence with international locations and Tulsa team	0.8	\$375	\$300	A2
Pagac	Matthew M.	MMP	Manager	6/5/2006	Travel time to Tulsa, OK for purposes of carve-out audit.	4.2	*\$188	\$790	A2
Saimoua	Omar Issam	OIS	Staff	6/5/2006	Catalyst - obtained supporting documents for AR testing and copied reconciliations for documenting testing	2.2	\$125	\$275	A2
Saimoua	Omar Issam	OIS	Staff	6/5/2006	Catalyst - met with J. Vrska to discuss the AR area.	2.8	\$125	\$350	A2
Saimoua	Omar Issam	OIS	Staff	6/5/2006	Catalyst - Completed documenting the inventory walkthrough.	3.9	\$125	\$488	A2
Saimoua	Omar Issam	OIS	Staff	6/5/2006	Catalyst - Discussion with M. Hatzfeld regarding open items concerning the inventory walkthrough.	0.9	\$125	\$113	A2
Boston	Jason C.	JCB	Staff	6/6/2006	Catalyst - Meeting with M. Dean to discuss the cash accounts need to be confirmed	0.6	\$125	\$75	A2
Boston	Jason C.	JCB	Staff	6/6/2006	Catalyst - Preparing cash confirms	2.3	\$125	\$288	A2
Boston	Jason C.	JCB	Staff	6/6/2006	Catalyst - Performing audit procedures for the cash accounts for 3/31/06, 12/31/05, and 21/31/04	7.1	\$125	\$888	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/6/2006	Catalyst - review of SOPA's.	2.0	\$425	\$850	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/6/2006	Catalyst - review of 2005 management analysis of financial statements.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/6/2006	Catalyst - review of inventory accounting memos and financial models.	3.9	\$425	\$1,658	A2
Kearns	Matthew R.	MRK	Senior	6/6/2006	Catalyst - meeting with M. Dean and discussing capitalization of inventory variances at Tulsa Catalyst	0.8	\$225	\$180	A2
Kearns	Matthew R.	MRK	Senior	6/6/2006	Catalyst - reviewing Financial Statement Close Process Walkthrough prepared by E&Y Staff	8.2	\$225	\$1,845	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	6/6/2006	Catalyst - Revisions to client assistance listing requested by audit team, forward to client accordingly.	0.5	\$300	\$150	A2
Pagac	Matthew M.	MMP	Manager	6/6/2006	Catalyst - Update open items with M. Hatzfeld	0.6	\$375	\$225	A2
Pagac	Matthew M.	MMP	Manager	6/6/2006	Catalyst - Correspondence with E&Y team, international team and Delphi on key issues	2.3	\$375	\$863	A2
Saimoua	Omar Issam	OIS	Staff	6/6/2006	Catalyst - Worked on the account reconciliations for the AR area as of 12/31/04	4.5	\$125	\$563	A2
Saimoua	Omar Issam	OIS	Staff	6/6/2006	Catalyst - Worked on the account reconciliations for the AR area as of 12/31/05	5.6	\$125	\$700	A2
Boston	Jason C.	JCB	Staff	6/7/2006	Catalyst - Meeting with M. May to discuss and obtain information regarding disposal.	0.2	\$125	\$25	A2
Boston	Jason C.	JCB	Staff	6/7/2006	Catalyst - Meeting with M. May to discuss obtain fixed asset sample	1.1	\$125	\$138	A2
Boston	Jason C.	JCB	Staff	6/7/2006	Catalyst - Performing substantive tests on the fixed asset account	6.7	\$125	\$838	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/7/2006	Catalyst - inventory accounting conversation with M. Dean.	1.8	\$425	\$765	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/7/2006	Catalyst - pension/OPEB audit procedures.	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/7/2006	Catalyst - review of walkthrough workpapers.	2.5	\$425	\$1,063	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/7/2006	Catalyst - review of historical SOX documentation.	2.6	\$425	\$1,105	A2
Kearns	Matthew R.	MRK	Senior	6/7/2006	Catalyst - importing email attachments from International Teams to the Main AWS file	2.6	\$225	\$585	A2
Kearns	Matthew R.	MRK	Senior	6/7/2006	Catalyst - reviewing inventory costing walkthrough for Tulsa prepared by E&Y staff.	3.7	\$225	\$833	A2
Pagac	Matthew M.	MMP	Manager	6/7/2006	Catalyst - Status discussion with team	1.2	\$375	\$450	A2
Saimoua	Omar Issam	OIS	Staff	6/7/2006	Catalyst - Prepared the sales cut off testing excel spreadsheets for the period of 12/31/05 & 12/31/06	4.6	\$125	\$575	A2
Saimoua	Omar Issam	OIS	Staff	6/7/2006	Catalyst - prepared the analytical excel spreadsheets for the AR accounts as of 12/31/05 & 12/31/06	4.8	\$125	\$600	A2
Boston	Jason C.	JCB	Staff	6/8/2006	Catalyst - Coordinating mailing of cash confirms.	0.6	\$125	\$75	A2
Boston	Jason C.	JCB	Staff	6/8/2006	Catalyst - Preparing fixed asset vouching for the next week for the intern	1.5	\$125	\$188	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boston	Jason C.	JCB	Staff	6/8/2006	Catalyst - Preparing disposal of fixed assets for testing b the intern	1.6	\$125	\$200	A2
Boston	Jason C.	JCB	Staff	6/8/2006	Catalyst - Performing substantive tests of fixed assets for 2005 and 2006	5.8	\$125	\$725	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/8/2006	Catalyst - AR confirmation and audit strategy development.	1.2	\$425	\$510	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/8/2006	Catalyst - international audit coordination and conversations (China, Shanghai, France, Mexico and Australia).	3.3	\$425	\$1,403	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/8/2006	Catalyst - preparation for 6/9/06 C. Arkwright update meeting.	3.6	\$425	\$1,530	A2
Kearns	Matthew R.	MRK	Senior	6/8/2006	Catalyst - preparing substantive testing responsibility schedule as well as timeline for completion	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	6/8/2006	Catalyst - preparing a budget to actual schedule related to Catalyst per partner request	1.2	\$225	\$270	A2
Kearns	Matthew R.	MRK	Senior	6/8/2006	Catalyst - Time incurred working on planning items (i.e. significant accounts/WCGW's) in AWS Catalyst file	6.1	\$225	\$1,373	A2
Pagac	Matthew M.	MMP	Manager	6/8/2006	Travel time to/from Tulsa, OK	4.2	*\$188	\$790	A2
Saimoua	Omar Issam	OIS	Staff	6/8/2006	Catalyst - Discussion with M. Kearns regarding the process to be followed to test the inventory area.	2.6	\$125	\$325	A2
Saimoua	Omar Issam	OIS	Staff	6/8/2006	Catalyst - Met with P. Swindell to discuss the handling of PGM.	2.6	\$125	\$325	A2
Saimoua	Omar Issam	OIS	Staff	6/8/2006	Catalyst - Worked on the account reconciliations for the AR area for the period of 03/31/06	4.7	\$125	\$588	A2
Boston	Jason C.	JCB	Staff	6/9/2006	Catalyst - Meeting with M. May to discuss disposals of fixed assets	0.6	\$125	\$75	A2
Boston	Jason C.	JCB	Staff	6/9/2006	Return travel time from Tulsa, OK for Audit of Catalyst.	4.5	*\$63	\$284	A2
Boston	Jason C.	JCB	Staff	6/9/2006	Catalyst - Performing substantive tests of fixed assets for 2005 and 2006	4.9	\$125	\$613	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/9/2006	Catalyst - preparation of inventory rollback procedures to S. Africa.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/9/2006	Catalyst - review of Catalyst Q1 FAS 144 models.	1.3	\$425	\$553	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/9/2006	Catalyst - review of Catalyst Q1 FAS 142 model.	1.4	\$425	\$595	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/9/2006	Catalyst carve-out update with C. Arkwright.	1.5	\$425	\$638	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/9/2006	Catalyst - inventory accounting memo drafting.	2.2	\$425	\$935	A2
Kearns	Matthew R.	MRK	Senior	6/9/2006	Catalyst - Meeting with G. Scott regarding obtaining proper inventory reports for inventory testing	0.3	\$225	\$68	A2
Kearns	Matthew R.	MRK	Senior	6/9/2006	Catalyst - Preparing inventory memo discussing E&Y procedures that are being performed	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	6/9/2006	Catalyst - discussing inventory valuation procedures wit E&Y team.	1.4	\$225	\$315	A2
Saimoua	Omar Issam	OIS	Staff	6/9/2006	Catalyst - Met with G. Scott to discuss the inventory process for analytics	2.4	\$125	\$300	A2
Saimoua	Omar Issam	OIS	Staff	6/9/2006	Catalyst - obtained supporting documents for inventory process	4.3	\$125	\$538	A2
Anibal	Christina J.	CJA	Intern	6/11/2006	Travel time to Tulsa, OK for audit of Catalyst.	5.0	*\$50	\$250	A2
Boston	Jason C.	JCB	Staff	6/11/2006	Travel time to Tulsa, OK for Audit of Catalyst.	5.0	*\$63	\$315	A2
Anibal	Christina J.	CJA	Intern	6/12/2006	Meeting with M. May to discuss fixed asset cash acquisitions	0.5	\$100	\$50	A2
Anibal	Christina J.	CJA	Intern	6/12/2006	Reviewing Delphi Catalyst safety/security policy with Delphi Catalyst security.	1.3	\$100	\$130	A2
Anibal	Christina J.	CJA	Intern	6/12/2006	Vouching Delphi Catalyst fixed asset cash acquisitions	3.8	\$100	\$380	A2
Anibal	Christina J.	CJA	Intern	6/12/2006	Vouching Delphi Catalyst fixed asset cash acquisitions	4.5	\$100	\$450	A2
Boston	Jason C.	JCB	Staff	6/12/2006	Catalyst - Drafting an impairment analysis for fixed assets	2.3	\$125	\$288	A2
Boston	Jason C.	JCB	Staff	6/12/2006	Catalyst - Vouching Invoices from additions to fixed assets.	2.9	\$125	\$363	A2
Boston	Jason C.	JCB	Staff	6/12/2006	Catalyst - Performing substantive procedures on the Fixed Asset Account	5.7	\$125	\$713	A2
Kearns	Matthew R.	MRK	Senior	6/12/2006	Catalyst - informing C. Anibal the nature of their business and the purpose of the audit.	0.4	\$225	\$90	A2
Kearns	Matthew R.	MRK	Senior	6/12/2006	Catalyst - answering questions from E&Y staff regarding their procedures to be performed on inventory and fixed assets	0.6	\$225	\$135	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	6/12/2006	Catalyst - reviewing internal email and schedule from St Manager including FAS 142, asset impairment and pre-petition liabilities	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	6/12/2006	Catalyst - tying in test counts from the physical observe on 5/19 as part of the Catalyst Carve-out procedures	2.2	\$225	\$495	A2
Kearns	Matthew R.	MRK	Senior	6/12/2006	Catalyst - reviewing Catalyst Walkthroughs.	2.3	\$225	\$518	A2
Kearns	Matthew R.	MRK	Senior	6/12/2006	Catalyst - Preparing the FSC walkthrough	2.1	\$225	\$473	A2
Pagac	Matthew M.	MMP	Manager	6/12/2006	Catalyst - send/receive Tulsa related emails.	1.2	\$375	\$450	A2
Pagac	Matthew M.	MMP	Manager	6/12/2006	Travel time to/from Tulsa, OK for Catalyst audit.	4.2	*\$188	\$790	A2
Saimoua	Omar Issam	OIS	Staff	6/12/2006	Catalyst - Discussed the cutoff with M. Kearns to perform work on Cutoff	1.1	\$125	\$138	A2
Saimoua	Omar Issam	OIS	Staff	6/12/2006	Catalyst - Prepared the Physical Inventory Cutoff spread sheet.	1.6	\$125	\$200	A2
Saimoua	Omar Issam	OIS	Staff	6/12/2006	Catalyst - Obtained supporting documents for the Physical Inventory Cutoff.	0.6	\$125	\$75	A2
Saimoua	Omar Issam	OIS	Staff	6/12/2006	Catalyst - Begin working on testing the cutoff	2.4	\$125	\$300	A2
Saimoua	Omar Issam	OIS	Staff	6/12/2006	Catalyst - Obtained the book to perpetual reconciliation and performed testing to verify accuracy of calculation and reporting	4.8	\$125	\$600	A2
Anibal	Christina J.	CJA	Intern	6/13/2006	Catalyst - reviewing sales cut-off	3.2	\$100	\$320	A2
Anibal	Christina J.	CJA	Intern	6/13/2006	Catalyst - organization of electronic and hard copy workpapers	3.8	\$100	\$380	A2
Anibal	Christina J.	CJA	Intern	6/13/2006	Catalyst - fixed asset cash acquisitions vouching	4.2	\$100	\$420	A2
Boston	Jason C.	JCB	Staff	6/13/2006	Catalyst - Drafting the asset impairment memo	0.1	\$125	\$13	A2
Boston	Jason C.	JCB	Staff	6/13/2006	Catalyst - Meeting with M. May, to obtain fixed asset data	0.7	\$125	\$88	A2
Boston	Jason C.	JCB	Staff	6/13/2006	Catalyst - Meeting with M. Dean, to discuss Impairment Analysis.	0.8	\$125	\$100	A2
Boston	Jason C.	JCB	Staff	6/13/2006	Catalyst - Meeting with J. Vrska to obtain business plan and forecasted data.	1.0	\$125	\$125	A2
Boston	Jason C.	JCB	Staff	6/13/2006	Catalyst - Documenting the audit of PPE	1.5	\$125	\$188	A2
Boston	Jason C.	JCB	Staff	6/13/2006	Catalyst - Compiling an impairment analysis for Tulsa.	7.9	\$125	\$988	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	6/13/2006	Catalyst - discussion with E&Y staff regarding substantive inventory procedures needed to be performed	0.3	\$225	\$68	A2
Kearns	Matthew R.	MRK	Senior	6/13/2006	Catalyst - Working on planning items within AWS (audit) file	0.4	\$225	\$90	A2
Kearns	Matthew R.	MRK	Senior	6/13/2006	Catalyst - meeting with M. Dean and J. Vrska to discuss pre-petition liabilities at Tulsa to gain an understanding of the audit procedures to perform	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	6/13/2006	Catalyst - Time incurred working on AR Confirmation memo	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	6/13/2006	Catalyst - discussing with E&Y Catalyst engagement team current status of carve-out audit.	0.9	\$225	\$203	A2
Kearns	Matthew R.	MRK	Senior	6/13/2006	Catalyst - Time incurred on planning items with M. Hatzfeld including reviewing international correspondence as well as going through AWS (audit file)	1.4	\$225	\$315	A2
Kearns	Matthew R.	MRK	Senior	6/13/2006	Catalyst - Time incurred working on physical inventory procedures including tag control and BTP	1.6	\$225	\$360	A2
Pagac	Matthew M.	MMP	Manager	6/13/2006	Catalyst - Communication with international locations	0.6	\$375	\$225	A2
Pagac	Matthew M.	MMP	Manager	6/13/2006	Catalyst - Review cash workpapers	0.7	\$375	\$263	A2
Pagac	Matthew M.	MMP	Manager	6/13/2006	Catalyst - Status update of engagement	1.0	\$375	\$375	A2
Pagac	Matthew M.	MMP	Manager	6/13/2006	Catalyst - Preparation of budget to actual	1.2	\$375	\$450	A2
Saimoua	Omar Issam	OIS	Staff	6/13/2006	Catalyst - Discussed Inventory procedure with M. Hatzfeld.	1.8	\$125	\$225	A2
Saimoua	Omar Issam	OIS	Staff	6/13/2006	Catalyst - Prepared analytics spreadsheets for all inventory accounts.	3.8	\$125	\$475	A2
Saimoua	Omar Issam	OIS	Staff	6/13/2006	Catalyst - Discussed with client the process of completing the analytics for all inventory accounts.	1.1	\$125	\$138	A2
Saimoua	Omar Issam	OIS	Staff	6/13/2006	Catalyst - Obtained reconciliations for all inventory accounts and performed testing on them	5.4	\$125	\$675	A2
Anibal	Christina J.	CJA	Intern	6/14/2006	Catalyst - discussing inventory worksteps	0.2	\$100	\$20	A2
Anibal	Christina J.	CJA	Intern	6/14/2006	Catalyst - spoke with J. Vrska regarding sales cut-off.	0.2	\$100	\$20	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Anibal	Christina J.	CJA	<b>Intern</b>	6/14/2006	Catalyst - reviewing significant accounts receivable credit balances	1.2	\$100	\$120	A2
Anibal	Christina J.	CJA	<b>Intern</b>	6/14/2006	Catalyst - reviewing accounts receivable, sales cutoff	2.1	\$100	\$210	A2
Anibal	Christina J.	CJA	<b>Intern</b>	6/14/2006	Catalyst - documenting workpapers	2.9	\$100	\$290	A2
Anibal	Christina J.	CJA	<b>Intern</b>	6/14/2006	Reviewed Delphi Catalyst allied receivables	3.1	\$100	\$310	A2
Boston	Jason C.	JCB	<b>Staff</b>	6/14/2006	Catalyst - Finishing audit procedures of cash	1.1	\$125	\$138	A2
Boston	Jason C.	JCB	<b>Staff</b>	6/14/2006	Catalyst - Drafting Impairment Memo	1.5	\$125	\$188	A2
Boston	Jason C.	JCB	<b>Staff</b>	6/14/2006	Catalyst - Performing substantive procedures on the fixe asset account.	4.8	\$125	\$600	A2
Kearns	Matthew R.	MRK	<b>Senior</b>	6/14/2006	Catalyst - Preparing an internal to do list for review with E&Y mgmt	0.3	\$225	\$68	A2
Kearns	Matthew R.	MRK	<b>Senior</b>	6/14/2006	Catalyst - answering questions from E&Y staff regarding audit program for Catalyst	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	<b>Senior</b>	6/14/2006	Catalyst - Time incurred working on physical inventory checklist	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	<b>Senior</b>	6/14/2006	Catalyst - discussing open items with E&Y management team.	0.8	\$225	\$180	A2
Pacella	Shannon M.	SMP	<b>Manager</b>	6/14/2006	Catalyst - Call with client to schedule timing for site visit.	0.5	\$300	\$150	A2
Pagac	Matthew M.	MMP	<b>Manager</b>	6/14/2006	Catalyst - Discussions with M. Dean on Catalyst related topics	1.8	\$375	\$675	A2
Pagac	Matthew M.	MMP	<b>Manager</b>	6/14/2006	Travel time from Tulsa, OK for Catalyst audit.	4.2	*\$188	\$790	A2
Pagac	Matthew M.	MMP	<b>Manager</b>	6/14/2006	Catalyst - Review Catalyst workpapers	4.8	\$375	\$1,800	A2
Saimoua	Omar Issam	OIS	<b>Staff</b>	6/14/2006	Catalyst - Obtained supporting documents for the AR validity test since no confirms were received yet	3.1	\$125	\$388	A2
Saimoua	Omar Issam	OIS	<b>Staff</b>	6/14/2006	Catalyst - Obtained reconciliations for the AR accounts and performed testing on them	3.7	\$125	\$463	A2
Saimoua	Omar Issam	OIS	<b>Staff</b>	6/14/2006	Catalyst - Searched for Credit balances in the AR Aging and obtained supporting documentation	4.3	\$125	\$538	A2
Smith	Christopher W.	CWS	<b>Executive Director</b>	6/14/2006	Catalyst initial tax process planning	0.2	\$475	\$95	A2
Van Leeuwen	Brent James	BJV	<b>Senior</b>	6/14/2006	Review Catalyst correspondence regarding the tax provision process.	0.3	\$225	\$68	A2
Anibal	Christina J.	CJA	<b>Intern</b>	6/15/2006	Catalyst - organization of electronic and hard copy workpapers	0.4	\$100	\$40	A2
Anibal	Christina J.	CJA	<b>Intern</b>	6/15/2006	Catalyst - discuss unusual inventory items with G. Scott	0.6	\$100	\$60	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Anibal	Christina J.	CJA	<b>Intern</b>	6/15/2006	Catalyst - Documenting workpapers	1.6	\$100	\$160	A2
Anibal	Christina J.	CJA	<b>Intern</b>	6/15/2006	Catalyst - Reviewing inventory	1.4	\$100	\$140	A2
Anibal	Christina J.	CJA	<b>Intern</b>	6/15/2006	Catalyst - Vouching cash acquisitions	2.3	\$100	\$230	A2
Anibal	Christina J.	CJA	<b>Intern</b>	6/15/2006	Catalyst - Documenting workpapers	2.7	\$100	\$270	A2
Boston	Jason C.	JCB	<b>Staff</b>	6/15/2006	Catalyst - Meeting with M. Hatzfeld and K. Tremain concerning financial forecasts	1.0	\$125	\$125	A2
Boston	Jason C.	JCB	<b>Staff</b>	6/15/2006	Catalyst - Tying out forecasted data from Catalyst	3.3	\$125	\$413	A2
Boston	Jason C.	JCB	<b>Staff</b>	6/15/2006	Catalyst - Performing substantive audit procedures of the fixed asset account.	4.7	\$125	\$588	A2
Kearns	Matthew R.	MRK	<b>Senior</b>	6/15/2006	Catalyst - assisting staff with questions regarding inventory substantive testing	0.9	\$225	\$203	A2
Kearns	Matthew R.	MRK	<b>Senior</b>	6/15/2006	Catalyst - Working on clearing E&C review notes regarding Financial Statement Close Walkthrough and Tooling Walkthrough	6.2	\$225	\$1,395	A2
Opaleski	Julie E.	JEO	<b>TSRS</b>	6/15/2006	Catalyst - prepared documentation to be used for Catalyst visit	1.2	\$100	\$120	A2
Saimoua	Omar Issam	OIS	<b>Staff</b>	6/15/2006	Catalyst - Prepared the analytics for the AR process and submitted it to the client for completion	2.7	\$125	\$338	A2
Saimoua	Omar Issam	OIS	<b>Staff</b>	6/15/2006	Catalyst - Discussed with client the process of developing the rollback for AR and Inventory.	1.2	\$125	\$150	A2
Saimoua	Omar Issam	OIS	<b>Staff</b>	6/15/2006	Catalyst - Reviewed the process of developing the rollback for AR and Inventory for accuracy.	2.4	\$125	\$300	A2
Saimoua	Omar Issam	OIS	<b>Staff</b>	6/15/2006	Catalyst - Prepared the Sales cut off spreadsheet for the AR process and obtained the supporting documentation for testing	3.6	\$125	\$450	A2
Anibal	Christina J.	CJA	<b>Intern</b>	6/16/2006	Catalyst - organization of electronic and hard copy workpapers	1.8	\$100	\$180	A2
Anibal	Christina J.	CJA	<b>Intern</b>	6/16/2006	Catalyst - reviewing accounts receivable credit balances	2.9	\$100	\$290	A2
Anibal	Christina J.	CJA	<b>Intern</b>	6/16/2006	Travel time from Tulsa, OK for Catalyst audit.	5.0	**\$50	\$250	A2
Boston	Jason C.	JCB	<b>Staff</b>	6/16/2006	Catalyst - Clearing Review notes of the Cash Account	1.2	\$125	\$150	A2
Boston	Jason C.	JCB	<b>Staff</b>	6/16/2006	Catalyst - Starting the audit of the Prepaid Accounts	4.8	\$125	\$600	A2
Boston	Jason C.	JCB	<b>Staff</b>	6/16/2006	Travel time from Tulsa upon performing Audit of Catalyst.	5.0	**\$63	\$315	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	6/16/2006	Catalyst - Discussion re: taxes for the carve-out	0.9	\$525	\$473	A2
Opaleski	Julie E.	JEO	TSRS	6/16/2006	Catalyst - Planning site visit to Catalyst	0.5	\$100	\$50	A2
Pacella	Shannon M.	SMP	Manager	6/16/2006	Catalyst - Discussion with client regarding expectations of site visit and travel plans.	0.7	\$300	\$210	A2
Saimoua	Omar Issam	OIS	Staff	6/16/2006	Catalyst - Worked on documenting supporting documents that were obtained from the client	2.8	\$125	\$350	A2
Saimoua	Omar Issam	OIS	Staff	6/16/2006	Catalyst - Worked with G. Scott - Accounting Clerk on setting up the inventory rollback testing documentation	3.6	\$125	\$450	A2
Saimoua	Omar Issam	OIS	Staff	6/16/2006	Travel time from Tulsa upon performing Audit of Catalyst.	4.5	*\$63	\$284	A2
Saimoua	Omar Issam	OIS	Staff	6/18/2006	Travel time to Tulsa, OK for Catalyst audit.	3.5	*\$63	\$221	A2
Anibal	Christina J.	CJA	Intern	6/19/2006	Catalyst - RM Sales Cut-off testing	2.1	\$100	\$210	A2
Anibal	Christina J.	CJA	Intern	6/19/2006	Catalyst - Sales Cut-off testing and documentation	2.9	\$100	\$290	A2
Anibal	Christina J.	CJA	Intern	6/19/2006	Catalyst - Purchase Cut-off testing	3.6	\$100	\$360	A2
Anibal	Christina J.	CJA	Intern	6/19/2006	Catalyst - Travel time to Tulsa, OK for Catalyst audit.	4.0	*\$50	\$200	A2
Boston	Jason C.	JCB	Staff	6/19/2006	Catalyst - Vouching Fixed Asset invoices to appropriate projects	1.8	\$125	\$225	A2
Boston	Jason C.	JCB	Staff	6/19/2006	Travel time to Tulsa to perform Carve-Out Audit of Delphi Catalyst	4.5	*\$63	\$284	A2
Boston	Jason C.	JCB	Staff	6/19/2006	Catalyst - Documenting the FAS 142 and 144 analysis for goodwill and asset impairment	4.7	\$125	\$588	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/19/2006	Travel time to Tulsa - Purpose of visit was to perform 12/31/05 Catalyst carve-out audit.	4.0	*\$213	\$852	A2
Kearns	Matthew R.	MRK	Senior	6/19/2006	Catalyst - answering E&Y staff questions regarding AR and inventory rollforward testing	0.4	\$225	\$90	A2
Kearns	Matthew R.	MRK	Senior	6/19/2006	Catalyst - drafting legal letter	0.8	\$225	\$180	A2
Kearns	Matthew R.	MRK	Senior	6/19/2006	Catalyst - reviewing/testing the physical book to physical updated that occurred related to the 5/19/06 physical	5.2	\$225	\$1,170	A2
Opaleski	Julie E.	JEO	TSRS	6/19/2006	Catalyst - Introduction meeting with Catalyst personnel	1.1	\$100	\$110	A2
Opaleski	Julie E.	JEO	TSRS	6/19/2006	Catalyst - Travel time to Tulsa, OK for Catalyst audit.	3.7	*\$50	\$185	A2
Opaleski	Julie E.	JEO	TSRS	6/19/2006	Catalyst - review materials given and become familiar with processes	4.2	\$100	\$420	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	6/19/2006	Provide guidance to team re: issues found during testing	0.6	\$300	\$180	A2
Saimoua	Omar Issam	OIS	Staff	6/19/2006	Catalyst - Met with G. Scott to discuss the plan to perform the material price test and obtain supporting documentation	2.4	\$125	\$300	A2
Saimoua	Omar Issam	OIS	Staff	6/19/2006	Catalyst - Performed some work on the Inventory Rollback testing.	4.2	\$125	\$525	A2
Saimoua	Omar Issam	OIS	Staff	6/19/2006	Catalyst - Generated an excel spreadsheet to perform the price testing of inventory - populated all the inventory details for sample selected.	5.7	\$125	\$713	A2
Stille	Mark Jacob	MJS	Staff	6/19/2006	Catalyst - Status update and listing of open items.	0.7	\$200	\$140	A2
Stille	Mark Jacob	MJS	Staff	6/19/2006	Catalyst - Kick-off meeting with R. Davis, L. Szabo, and D. Wilmott.	0.9	\$200	\$180	A2
Stille	Mark Jacob	MJS	Staff	6/19/2006	Travel from to Tulsa, OK for Delphi Catalyst.	3.7	*\$100	\$370	A2
Stille	Mark Jacob	MJS	Staff	6/19/2006	Catalyst - Review of documentation provided by client contacts for Catalyst walkthroughs.	3.8	\$200	\$760	A2
Anibal	Christina J.	CJA	Intern	6/20/2006	Catalyst - worked with C. Chooi to obtain AP Aging Reports	0.2	\$100	\$20	A2
Anibal	Christina J.	CJA	Intern	6/20/2006	Catalyst - Discussing purchases cut-off with J. Vrska	0.3	\$100	\$30	A2
Anibal	Christina J.	CJA	Intern	6/20/2006	Catalyst - discussed Raw materials pricing with G. Scott	0.5	\$100	\$50	A2
Anibal	Christina J.	CJA	Intern	6/20/2006	Catalyst - documenting workpapers	1.2	\$100	\$120	A2
Anibal	Christina J.	CJA	Intern	6/20/2006	Catalyst - Sales cut-off testing	1.8	\$100	\$180	A2
Anibal	Christina J.	CJA	Intern	6/20/2006	Catalyst - Purchase cut-off testing	3.6	\$100	\$360	A2
Anibal	Christina J.	CJA	Intern	6/20/2006	Catalyst - Testing raw materials pricing	3.9	\$100	\$390	A2
Boston	Jason C.	JCB	Staff	6/20/2006	Catalyst - Meeting with J. Vrska to discuss the nature of the agreement between Delphi and its vendors for prepayment	0.4	\$125	\$50	A2
Boston	Jason C.	JCB	Staff	6/20/2006	Catalyst - Performing a Depreciation Reasonableness test for Fixed Assets	3.2	\$125	\$400	A2
Boston	Jason C.	JCB	Staff	6/20/2006	Catalyst - Comparing reconciliations and balances from previous year to current year for the prepaid expense accounts.	3.8	\$125	\$475	A2
Boston	Jason C.	JCB	Staff	6/20/2006	Catalyst - Performing an analysis of the Prepaid Expenses Account	4.6	\$125	\$575	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/20/2006	Catalyst - PGM inventory observation.	2.2	\$425	\$935	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/20/2006	Catalyst - Review of value-add inventory rollforward.	2.5	\$425	\$1,063	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/20/2006	Catalyst - review of trade AR reconciliations, agings and analyticals.	3.3	\$425	\$1,403	A2
Kearns	Matthew R.	MRK	Senior	6/20/2006	Catalyst - conference call with M. Dean and E. Foster to discuss obtaining Pension and OPEB valuations related to Catalyst.	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	6/20/2006	Catalyst - meeting with J. Vrska to discuss Accrued Payroll as of 12.31.05.	1.3	\$225	\$293	A2
Kearns	Matthew R.	MRK	Senior	6/20/2006	Catalyst - assisting staff personnel with Inventory Substantive work including PGM testing and rollforward testing	1.7	\$225	\$383	A2
Kearns	Matthew R.	MRK	Senior	6/20/2006	Catalyst - Working on Pension and OPEB substantive testing as of 12.31.04 and 12.31.05	7.2	\$225	\$1,620	A2
Opaleski	Julie E.	JEO	TSRS	6/20/2006	Catalyst - Began documenting processes and walkthroughs in DITGC	2.7	\$100	\$270	A2
Opaleski	Julie E.	JEO	TSRS	6/20/2006	Catalyst - Conduct interviews and walkthroughs with Catalyst personnel	5.3	\$100	\$530	A2
Pacella	Shannon M.	SMP	Manager	6/20/2006	Provide guidance to team re: issues found during testing	0.4	\$300	\$120	A2
Pagac	Matthew M.	MMP	Manager	6/20/2006	Catalyst - Coordination of travel arrangements	0.8	\$375	\$300	A2
Pagac	Matthew M.	MMP	Manager	6/20/2006	Travel time to/from Tulsa, OK for Catalyst audit.	6.3	*\$188	\$1,184	A2
Peterson	Christopher A.	CAP	Manager	6/20/2006	Catalyst - participated in conf. call with TSRS team to discuss program change objectives (w/ client)	1.1	\$300	\$330	A2
Saimoua	Omar Issam	OIS	Staff	6/20/2006	Catalyst - Met with P. Swindel, M. Dean, and M. Hatzfeld to discuss the PGM process and plan for testing.	2.6	\$125	\$325	A2
Saimoua	Omar Issam	OIS	Staff	6/20/2006	Catalyst - Traced and tied the sales sample selected for the Inventory rollback to the supporting documents.	9.8	\$125	\$1,225	A2
Stille	Mark Jacob	MJS	Staff	6/20/2006	Catalyst - Meet with D. Hammons to discuss ADP application.	0.6	\$200	\$120	A2
Stille	Mark Jacob	MJS	Staff	6/20/2006	Catalyst - Follow-up for ADP application.	0.9	\$200	\$180	A2
Stille	Mark Jacob	MJS	Staff	6/20/2006	Catalyst - Status update with Shannon and open items listing for next day.	1.1	\$200	\$220	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	6/20/2006	Catalyst - Work on Program Change walkthrough.	0.9	\$200	\$180	A2
Stille	Mark Jacob	MJS	Staff	6/20/2006	Catalyst - Discussion with D. Wilmot regarding Program Change walkthrough.	0.3	\$200	\$60	A2
Stille	Mark Jacob	MJS	Staff	6/20/2006	Catalyst - Logical access walkthrough and meeting with L. Szabo.	1.4	\$200	\$280	A2
Stille	Mark Jacob	MJS	Staff	6/20/2006	Catalyst - Follow-up and review of documentation related to program change walkthrough.	1.6	\$200	\$320	A2
Stille	Mark Jacob	MJS	Staff	6/20/2006	Catalyst - Follow-up and review of documentation of logical access walkthrough.	2.1	\$200	\$420	A2
Anibal	Christina J.	CJA	Intern	6/21/2006	Catalyst - discussed purchase cut-off with J. Vrska	0.5	\$100	\$50	A2
Anibal	Christina J.	CJA	Intern	6/21/2006	Catalyst - Discussed inventory rollback with the client	0.7	\$100	\$70	A2
Anibal	Christina J.	CJA	Intern	6/21/2006	Catalyst - Purchase cutoff testing	2.3	\$100	\$230	A2
Anibal	Christina J.	CJA	Intern	6/21/2006	Catalyst - workpaper documentation	3.5	\$100	\$350	A2
Anibal	Christina J.	CJA	Intern	6/21/2006	Catalyst - RM Price testing and documentation	3.9	\$100	\$390	A2
Boston	Jason C.	JCB	Staff	6/21/2006	Catalyst - Discussing the confirmation situation with M. Dean.	0.3	\$125	\$38	A2
Boston	Jason C.	JCB	Staff	6/21/2006	Catalyst - Clearing up Cash review notes for Catalyst Division.	3.8	\$125	\$475	A2
Boston	Jason C.	JCB	Staff	6/21/2006	Catalyst - Preparation of a PPE analysis comparing movement in the PPE account from previous year to current year	4.2	\$125	\$525	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/21/2006	Catalyst - Review of AWS file.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/21/2006	Catalyst - ASM preparation.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/21/2006	Catalyst - UBT preparation.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/21/2006	Catalyst - TSRS co-development of scope.	2.7	\$425	\$1,148	A2
Henning	Jeffrey M.	JMH	Partner	6/21/2006	Catalyst - call with M. Fitzpatrick re: qualification	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	6/21/2006	Catalyst - discussion with Delphi re: qualification	0.4	\$525	\$210	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	6/21/2006	Catalyst - testing accrual schedules related to Catalyst as of 12.31.04 and 12.31.05 - schedules include pension/OPEB and supplemental savings plan	5.6	\$225	\$1,260	A2
Opaleski	Julie E.	JEO	<b>TSRS</b>	6/21/2006	Catalyst - Data center walkthrough.	0.4	\$100	\$40	A2
Opaleski	Julie E.	JEO	<b>TSRS</b>	6/21/2006	Catalyst - Meeting with client personnel regarding data center walkthrough,	0.3	\$100	\$30	A2
Opaleski	Julie E.	JEO	<b>TSRS</b>	6/21/2006	Catalyst - Obtain documentation from Catalyst personnel	1.3	\$100	\$130	A2
Opaleski	Julie E.	JEO	<b>TSRS</b>	6/21/2006	Catalyst - Document processes and walkthroughs in the DITGC	2.1	\$100	\$210	A2
Opaleski	Julie E.	JEO	<b>TSRS</b>	6/21/2006	Travel time from Tulsa, OK.	3.1	**\$50	\$155	A2
Pacella	Shannon M.	SMP	<b>Manager</b>	6/21/2006	Provide guidance to team re: issues found during testing	0.5	\$300	\$150	A2
Saimoua	Omar Issam	OIS	<b>Staff</b>	6/21/2006	Catalyst - Discussed with M. Hatzfeld the inventory status and discussed open items	2.1	\$125	\$263	A2
Saimoua	Omar Issam	OIS	<b>Staff</b>	6/21/2006	Catalyst - Worked with C. Anibal on the credit balance testing in AR	2.4	\$125	\$300	A2
Saimoua	Omar Issam	OIS	<b>Staff</b>	6/21/2006	Catalyst - Met with P. Swindell to discuss the PGM process and obtain support documents	2.5	\$125	\$313	A2
Saimoua	Omar Issam	OIS	<b>Staff</b>	6/21/2006	Catalyst - Worked on the PGM rollback of inventory	4.7	\$125	\$588	A2
Stille	Mark Jacob	MJS	<b>Staff</b>	6/21/2006	Catalyst - Discussion with S. Pacella to discuss open items.	0.6	\$200	\$120	A2
Stille	Mark Jacob	MJS	<b>Staff</b>	6/21/2006	Catalyst - Meeting to discuss operations (backups, job schedules) with Lori, Doug, and Ray.	1.1	\$200	\$220	A2
Stille	Mark Jacob	MJS	<b>Staff</b>	6/21/2006	Catalyst - Sweeper portal interface testing.	2.3	\$200	\$460	A2
Stille	Mark Jacob	MJS	<b>Staff</b>	6/21/2006	Travel time from Tulsa, OK.	3.1	**\$100	\$310	A2
Anibal	Christina J.	CJA	<b>Intern</b>	6/22/2006	Catalyst - workpaper documentation	1.3	\$100	\$130	A2
Anibal	Christina J.	CJA	<b>Intern</b>	6/22/2006	Catalyst - reviewed fixed asset depreciation	2.1	\$100	\$210	A2
Anibal	Christina J.	CJA	<b>Intern</b>	6/22/2006	Catalyst - Inventory Rollback testing	5.7	\$100	\$570	A2
Anibal	Christina J.	CJA	<b>Intern</b>	6/22/2006	Catalyst - travel time from Tulsa, OK	7.0	**\$50	\$350	A2
Boston	Jason C.	JCB	<b>Staff</b>	6/22/2006	Catalyst - Status update meeting with audit team to discuss the progression of the engagement	1.0	\$125	\$125	A2
Boston	Jason C.	JCB	<b>Staff</b>	6/22/2006	Catalyst - Calculating and analyzing depreciation expense from the Bassets (fixed asset system) detail	3.3	\$125	\$413	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boston	Jason C.	JCB	Staff	6/22/2006	Catalyst - Vouching prepaid vendor amounts comparing agreement, payment, and invoice	3.3	\$125	\$413	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/22/2006	Catalyst - International correspondence with South Africa.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/22/2006	Catalyst - International correspondence with Australia, Mexico, France, China.	1.3	\$425	\$553	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/22/2006	Catalyst - GAAP reporting research related to qualified opinion (re: excluded FAS 109 analysis).	3.1	\$425	\$1,318	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/22/2006	Catalyst - Review of draft 2005 financial statements.	4.1	\$425	\$1,743	A2
Henning	Jeffrey M.	JMH	Partner	6/22/2006	Catalyst - correspondence with M. Hatzfeld and Company re: tax matters	0.9	\$525	\$473	A2
Kearns	Matthew R.	MRK	Senior	6/22/2006	Catalyst - completing a travel schedule for Catalyst audit team for the week of 6.26.06	0.4	\$225	\$90	A2
Kearns	Matthew R.	MRK	Senior	6/22/2006	Catalyst - auditing supplemental savings plan accrual for 12.31.05	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	6/22/2006	Catalyst - meeting with D. Hammons to discuss the nature of the Delphi Tulsa Pension and OPEB plans	0.8	\$225	\$180	A2
Kearns	Matthew R.	MRK	Senior	6/22/2006	Catalyst - internal meeting discussing status of audit and gameplan to complete audit by July due date	1.2	\$225	\$270	A2
Kearns	Matthew R.	MRK	Senior	6/22/2006	Catalyst - auditing accounts payable schedules prepared by client as well as pre-petition liabilities	6.3	\$225	\$1,418	A2
Opaleski	Julie E.	JEO	TSRS	6/22/2006	Catalyst - Work on DITGC for Catalyst - preparing documentation accordingly.	4.3	\$100	\$430	A2
Pagac	Matthew M.	MMP	Manager	6/22/2006	Catalyst - Review substantive workpapers for Catalyst	6.8	\$375	\$2,550	A2
Saimoua	Omar Issam	OIS	Staff	6/22/2006	Catalyst - Audit team meeting with M. Hatzfeld to discuss status in the overall status.	2.3	\$125	\$288	A2
Saimoua	Omar Issam	OIS	Staff	6/22/2006	Catalyst - Performed additional work on the PGM inventory rollback Testing	3.8	\$125	\$475	A2
Saimoua	Omar Issam	OIS	Staff	6/22/2006	Catalyst - Cleared up open items in the AR area	5.2	\$125	\$650	A2
Boston	Jason C.	JCB	Staff	6/23/2006	Catalyst - Organizing confirms that have been received	0.6	\$125	\$75	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boston	Jason C.	JCB	Staff	6/23/2006	Catalyst - Cleaning up the AWS engagement by deleting unassociated items and ensuring everything in the engagement is needed	2.1	\$125	\$263	A2
Boston	Jason C.	JCB	Staff	6/23/2006	Travel time from Tulsa after performing Carve Out Audit of Delphi Catalyst	4.0	*\$63	\$252	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/23/2006	Catalyst - review of value-add inventory reconciliations.	3.5	\$425	\$1,488	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/23/2006	Travel time from Tulsa, OK for Catalyst audit.	4.0	*\$213	\$852	A2
Kearns	Matthew R.	MRK	Senior	6/23/2006	Travel time from Tulsa, OK for Catalyst audit.	3.7	*\$188	\$696	A2
Kearns	Matthew R.	MRK	Senior	6/23/2006	Catalyst - Working on Accounts Payable substantive testing including Liabilities subject to compromise as of 12.3105 and 3.31.06	6.1	\$225	\$1,373	A2
Opaleski	Julie E.	JEO	TSRS	6/23/2006	Catalyst - Work on Catalyst DITGC and corresponding documentation	7.0	\$100	\$700	A2
Pacella	Shannon M.	SMP	Manager	6/23/2006	Catalyst - conference call with France to discuss timing and scope for Catalyst work.	0.6	\$300	\$180	A2
Pagac	Matthew M.	MMP	Manager	6/23/2006	Travel time from Tulsa, OK for Catalyst audit.	4.2	*\$188	\$790	A2
Pagac	Matthew M.	MMP	Manager	6/23/2006	Catalyst - Review of substantive workpapers for all 3 periods	5.2	\$375	\$1,950	A2
Saimoua	Omar Issam	OIS	Staff	6/23/2006	Catalyst - Cleared open Items for the AR area for review by manager.	2.2	\$125	\$275	A2
Saimoua	Omar Issam	OIS	Staff	6/23/2006	Catalyst - Performed Audit Related work to the Allowance for Doubtful accounts receivable area.	2.8	\$125	\$350	A2
Saimoua	Omar Issam	OIS	Staff	6/23/2006	Travel time from Tulsa, OK for Catalyst audit.	3.1	*\$63	\$195	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/24/2006	Catalyst - review of hardcopy workpapers (cash, AR, Prepads, PP&E, Accounts payable).	6.1	\$425	\$2,593	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/25/2006	Catalyst - review of UBT, ICFC, PM/TE calc.	4.1	\$425	\$1,743	A2
Anibal	Christina J.	CJA	Intern	6/26/2006	Catalyst - discussed pension participant information with Diane H.	1.1	\$100	\$110	A2
Anibal	Christina J.	CJA	Intern	6/26/2006	Catalyst - testing inventory rollback	1.1	\$100	\$110	A2
Anibal	Christina J.	CJA	Intern	6/26/2006	Catalyst - testing pension participant listing	1.2	\$100	\$120	A2
Anibal	Christina J.	CJA	Intern	6/26/2006	Catalyst - vouching support for pre-petitioned liabilities	2.2	\$100	\$220	A2
Anibal	Christina J.	CJA	Intern	6/26/2006	Catalyst - analyzing inventory rollback	3.4	\$100	\$340	A2
Anibal	Christina J.	CJA	Intern	6/26/2006	Catalyst - travel time to Tulsa, OK for Catalyst audit.	4.5	*\$50	\$225	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	6/26/2006	Catalyst - informing E&Y staff member how to perform participant data testing related to pension liability	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	6/26/2006	Catalyst - Time incurred working on setting up a TB analytic	3.7	\$225	\$833	A2
Kearns	Matthew R.	MRK	Senior	6/26/2006	Catalyst - auditing accruals at Catalyst including utilities accrual as well as accrued payable other	4.1	\$225	\$923	A2
Opaleski	Julie E.	JEO	TSRS	6/26/2006	Catalyst - Prepared documentation for the DITGC for Tulsa Catalyst	4.1	\$100	\$410	A2
Saimoua	Omar Issam	OIS	Staff	6/26/2006	Cleared up on any open items from the client relating to the AR rollforward.	3.3	\$125	\$413	A2
Saimoua	Omar Issam	OIS	Staff	6/26/2006	Obtained all AR analytic performed by the client and assed their reasonableness.	3.7	\$125	\$463	A2
Saimoua	Omar Issam	OIS	Staff	6/26/2006	Catalyst - travel time to Tulsa, OK for Catalyst audit.	4.9	*\$63	\$309	A2
Anibal	Christina J.	CJA	Intern	6/27/2006	Catalyst - Discussed purchase cut-off issues with J. Vrska	0.3	\$100	\$30	A2
Anibal	Christina J.	CJA	Intern	6/27/2006	Catalyst - Discussed pre-petitioned liabilities with J. Vrska	0.6	\$100	\$60	A2
Anibal	Christina J.	CJA	Intern	6/27/2006	Catalyst - discussed inventory rollback with P. Swindell	0.9	\$100	\$90	A2
Anibal	Christina J.	CJA	Intern	6/27/2006	Catalyst - tied depreciation expense to bassets	1.2	\$100	\$120	A2
Anibal	Christina J.	CJA	Intern	6/27/2006	Catalyst - inventory rollback testing	3.2	\$100	\$320	A2
Anibal	Christina J.	CJA	Intern	6/27/2006	Catalyst - documenting workpapers	4.8	\$100	\$480	A2
Henning	Jeffrey M.	JMH	Partner	6/27/2006	Catalyst - briefing on key issues relative to Catalyst audit.	0.8	\$525	\$420	A2
Henning	Jeffrey M.	JMH	Partner	6/27/2006	Catalyst - Review of draft opinion language.	0.7	\$525	\$368	A2
Kearns	Matthew R.	MRK	Senior	6/27/2006	Catalyst - meeting with M. Dean to discuss status of audit	0.9	\$225	\$203	A2
Kearns	Matthew R.	MRK	Senior	6/27/2006	Catalyst - auditing accounts payable reconciliation as of 12.31.05 and 3.31.06	3.6	\$225	\$810	A2
Kearns	Matthew R.	MRK	Senior	6/27/2006	Catalyst - auditing various accruals including accrued payable others, accrued Delphi A/P and pension and opeb accruals as of 12.31.05	6.7	\$225	\$1,508	A2
Opaleski	Julie E.	JEO	TSRS	6/27/2006	Catalyst - Worked on DITGC for Tulsa Catalyst - prepared documentation accordingly.	4.1	\$100	\$410	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	6/27/2006	Catalyst - Review walkthroughs and provide feedback to team.	1.2	\$300	\$360	A2
Saimoua	Omar Issam	OIS	Staff	6/27/2006	Obtained the variance recap calculation and assessed its reasonableness	2.8	\$125	\$350	A2
Saimoua	Omar Issam	OIS	Staff	6/27/2006	Completed the RAW material price test.	3.1	\$125	\$388	A2
Saimoua	Omar Issam	OIS	Staff	6/27/2006	Catalyst - Reviewed work performed by C. Anibal.	1.4	\$125	\$175	A2
Saimoua	Omar Issam	OIS	Staff	6/27/2006	Obtained the sales and purchase selection for the PGM rollforward and began performing tests accordingly.	4.9	\$125	\$613	A2
Anibal	Christina J.	CJA	Intern	6/28/2006	Catalyst - inventory rollback testing	2.2	\$100	\$220	A2
Anibal	Christina J.	CJA	Intern	6/28/2006	Catalyst - Raw materials price testing	2.4	\$100	\$240	A2
Anibal	Christina J.	CJA	Intern	6/28/2006	Catalyst - payroll expense analysis	3.1	\$100	\$310	A2
Anibal	Christina J.	CJA	Intern	6/28/2006	Catalyst - documenting workpapers	4.3	\$100	\$430	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/28/2006	Catalyst - review of inventory wps.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/28/2006	Catalyst - liabilities subject to compromise review of wps.	1.7	\$425	\$723	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/28/2006	Catalyst - review of China, France, and Australia SRM's	3.1	\$425	\$1,318	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/28/2006	Catalyst - review of Catalyst carve-out draft financial statements.	4.1	\$425	\$1,743	A2
Kearns	Matthew R.	MRK	Senior	6/28/2006	Catalyst - meeting with J. Vrska to understand accrued payables schedule	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	6/28/2006	Catalyst - auditing accounts payable as of 12.31.05 and 3.31.05	2.4	\$225	\$540	A2
Kearns	Matthew R.	MRK	Senior	6/28/2006	Catalyst - reviewing work performed by E&Y staff regarding payroll analytic and participant data testing	2.7	\$225	\$608	A2
Kearns	Matthew R.	MRK	Senior	6/28/2006	Catalyst - auditing pension and OPEB accruals including actuarial valuation	5.3	\$225	\$1,193	A2
Opaleski	Julie E.	JEO	TSRS	6/28/2006	Catalyst - Worked on DITGC for Tulsa Catalyst - prepared documentation accordingly.	2.4	\$100	\$240	A2
Pagac	Matthew M.	MMP	Manager	6/28/2006	Catalyst - Discussion of open items with M. Dean	1.2	\$375	\$450	A2
Pagac	Matthew M.	MMP	Manager	6/28/2006	Catalyst - Review accounts payable	1.2	\$375	\$450	A2
Pagac	Matthew M.	MMP	Manager	6/28/2006	Catalyst - Prepare search for unrecorded liabilities	1.8	\$375	\$675	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	6/28/2006	Travel time to Tulsa, OK for Catalyst audit.	4.6	*\$188	\$865	A2
Saimoua	Omar Issam	OIS	Staff	6/28/2006	Completed the PGM rollback testing for the sales and purchases selection	5.6	\$125	\$700	A2
Saimoua	Omar Issam	OIS	Staff	6/28/2006	Obtained the quarter end calculation of the PGM's on hand and assessed the reasonbleness of the documents obtained.	5.8	\$125	\$725	A2
Stille	Mark Jacob	MJS	Staff	6/28/2006	Catalyst - Review of DITGC.	0.4	\$200	\$80	A2
Anibal	Christina J.	CJA	Intern	6/29/2006	Catalyst - discussed raw materials price testing with Patti	1.4	\$100	\$140	A2
Anibal	Christina J.	CJA	Intern	6/29/2006	Catalyst - search for unrecorded liabilities	1.5	\$100	\$150	A2
Anibal	Christina J.	CJA	Intern	6/29/2006	Catalyst - wrap-up and documentation	2.2	\$100	\$220	A2
Anibal	Christina J.	CJA	Intern	6/29/2006	Catalyst - Raw Materials Price Testing	4.5	\$100	\$450	A2
Anibal	Christina J.	CJA	Intern	6/29/2006	Catalyst - travel time from Tulsa, OK for Catalyst audit.	5.5	*\$50	\$275	A2
Cook	Vaughn A.	VAC	Senior Manager	6/29/2006	Technical accounting assistance with regard to the analysis and conclusion of derivative accounting treatment for certain raw material purchase and sales contracts related to the Catalyst carve-out audit.	2.5	\$425	\$1,063	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/29/2006	Catalyst - review of AWS.	1.7	\$425	\$723	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/29/2006	Catalyst - Preparation for 6/30 status meeting.	2.3	\$425	\$978	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/29/2006	Catalyst - Review of South Africa SRM, and overall analyticals.	3.1	\$425	\$1,318	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/29/2006	Catalyst - preparation of ASM, SRM and OAR.	3.9	\$425	\$1,658	A2
Henning	Jeffrey M.	JMH	Partner	6/29/2006	Catalyst - review of ASM, conf. call with Catalyst team	1.1	\$525	\$578	A2
Kearns	Matthew R.	MRK	Senior	6/29/2006	Catalyst - Working on creating an open items list for the client	1.2	\$225	\$270	A2
Kearns	Matthew R.	MRK	Senior	6/29/2006	Travel time from Tulsa, OK for Catalyst audit.	4.1	*\$113	\$463	A2
Kearns	Matthew R.	MRK	Senior	6/29/2006	Catalyst - Working on PGAP procedures including journal entry testing	5.2	\$225	\$1,170	A2
Opaleski	Julie E.	JEO	TSRS	6/29/2006	Catalyst - Worked on editing descriptions for DITCG walkthrough and processes for Tulsa Catalyst.	2.1	\$100	\$210	A2
Pagac	Matthew M.	MMP	Manager	6/29/2006	Catalyst - status update with team	1.2	\$375	\$450	A2
Pagac	Matthew M.	MMP	Manager	6/29/2006	Catalyst - workpaper review	4.6	\$375	\$1,725	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	6/29/2006	Met with J. Vrnska to discuss the unrecorded liability search.	2.1	\$125	\$263	A2
Saimoua	Omar Issam	OIS	Staff	6/29/2006	Performed the intercompany receivable payable test.	3.7	\$125	\$463	A2
Saimoua	Omar Issam	OIS	Staff	6/29/2006	Discussed the various items regarding intercompany receivable payable test with J. Vrnska.	1.1	\$125	\$138	A2
Saimoua	Omar Issam	OIS	Staff	6/29/2006	Completed the testing performed on the PGM rollback.	5.2	\$125	\$650	A2
Stille	Mark Jacob	MJS	Staff	6/29/2006	Catalyst - Review of DITGC for Catalyst.	1.6	\$200	\$320	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/30/2006	Catalyst - review of PGAP, independence and participant data testing.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/30/2006	Catalyst - review of accounts receivable wps.	3.3	\$425	\$1,403	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/30/2006	Catalyst - review of revenue/expense analytics, equity, and inventory LCM analyses.	4.1	\$425	\$1,743	A2
Kearns	Matthew R.	MRK	Senior	6/30/2006	Catalyst - Working on creating an open items list for the client	1.2	\$225	\$270	A2
Kearns	Matthew R.	MRK	Senior	6/30/2006	Travel time from Tulsa, OK for Catalyst audit.	4.1	*\$113	\$463	A2
Kearns	Matthew R.	MRK	Senior	6/30/2006	Catalyst - Working on PGAP procedures including journal entry testing	5.2	\$225	\$1,170	A2
Opaleski	Julie E.	JEO	TSRS	6/30/2006	Catalyst - Work on description for Catalyst interface.	2.3	\$100	\$230	A2
Pagac	Matthew M.	MMP	Manager	6/30/2006	Catalyst - update meeting with M. Dean	2.4	\$375	\$900	A2
Pagac	Matthew M.	MMP	Manager	6/30/2006	Catalyst - travel time from Tulsa, OK for Catalyst audit.	4.2	*\$188	\$790	A2
Pagac	Matthew M.	MMP	Manager	6/30/2006	Catalyst - workpaper review	4.6	\$375	\$1,725	A2
Saimoua	Omar Issam	OIS	Staff	6/30/2006	Performed search for unrecorded liability and obtained all necessary documents.	3.5	\$125	\$438	A2
Saimoua	Omar Issam	OIS	Staff	6/30/2006	Wrapped up all open items before leaving Tulsa, OK.	3.6	\$125	\$450	A2
Saimoua	Omar Issam	OIS	Staff	6/30/2006	Travel time from Tulsa, OK for Catalyst audit.	5.5	*\$63	\$347	A2
Stille	Mark Jacob	MJS	Staff	6/30/2006	Catalyst - Review of DITGC, summary memo for interface testing, and tech summ.	2.3	\$200	\$460	A2

A2 Catalyst Project Total: 1,105.2

\* Billed at 1/2 of hourly billing rate

\$195,804

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	5/30/2006	E&S - prep relative to conf. call regarding E&S ER&D issue	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	5/30/2006	E&S - conf call relative to E&S ER&D issue	0.7	\$525	\$368	A2
Marold	Erick W.	EWM	Senior	5/31/2006	E&S - Preparation of comments based on E&S memo regarding ER&D and EITF 99-5.	2.1	\$250	\$525	A2
Henning	Jeffrey M.	JMH	Partner	6/1/2006	E&S - Meeting with R. Jobe, A. Krabill, and A. Brazier re: E&S ER&D issue	1.9	\$525	\$998	A2
Henning	Jeffrey M.	JMH	Partner	6/2/2006	E&S - review of ER&D memo	0.6	\$525	\$315	A2
Boehm	Michael J.	MJB	Manager	6/7/2006	E&S - Reviewed ER&D position paper prepared by E&S personnel and discussed with J. Henning	1.4	\$300	\$420	A2
Boehm	Michael J.	MJB	Manager	6/7/2006	Met with S. Herbst (PwC), A. Gneisen (PwC), and A. Kulikowski to discuss the validation testing programs for Revenue and Tax Cycles.	3.2	\$300	\$960	A2
Simpson	Jamie	JS	Senior Manager	6/7/2006	Meeting with A. Kulikowski to discuss validation programs.	3.8	\$425	\$1,615	A2
Boehm	Michael J.	MJB	Manager	6/8/2006	Met with S. Herbst (PwC) , K. Schmitts, and A. Kulikowski to discuss Tax cycle validation testing.	0.5	\$300	\$150	A2
Boehm	Michael J.	MJB	Manager	6/8/2006	Met with S. Herbst (PwC) and A. Kulikowski to discuss Financial Reporting cycle validation testing.	1.8	\$300	\$540	A2
Boehm	Michael J.	MJB	Manager	6/8/2006	Met with A. Kulikowski, S. Herbst (PwC), and A. Gneising to discuss validation testing templates.	2.7	\$300	\$810	A2
Miller	Nicholas S.	NSM	Manager	6/8/2006	Preparation and communication to the client of an action plan for addressing the Packard inventory issue.	0.9	\$300	\$270	A2
Simpson	Jamie	JS	Senior Manager	6/8/2006	Meeting with A. Kulikowski to discuss validation programs (Financial reporting, tax)	2.1	\$425	\$893	A2
Simpson	Jamie	JS	Senior Manager	6/8/2006	Meeting with A. Kulikowski to discuss validation programs (PP&E, Inventory, Revenue).	2.7	\$425	\$1,148	A2
Boehm	Michael J.	MJB	Manager	6/9/2006	Met with A. Kulikowski and S. Herbst (PwC) to discuss the validation testing programs of the Treasury and Employee Cost cycles.	2.1	\$300	\$630	A2
Henning	Jeffrey M.	JMH	Partner	6/13/2006	Review of E&S ER&D memo	0.7	\$525	\$368	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	6/14/2006	E&S - Review of E&S Technical Accounting memo related to ER&D and related discussion with A. Krabill.	0.7	\$300	\$210	A2
Henning	Jeffrey M.	JMH	Partner	6/14/2006	Conf call with A. Brazier re: ER&D for E&S	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	6/14/2006	Update E&S team on Strategy for ER&D review	0.4	\$525	\$210	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/15/2006	Review of corporate wide 2005 SOPA adjustments.	4.1	\$425	\$1,743	A2
Boehm	Michael J.	MJB	Manager	6/22/2006	DPSS - Revision of DPSS Q1 Analytics to adjust for SOPA's	1.3	\$300	\$390	A2
Henning	Jeffrey M.	JMH	Partner	6/22/2006	Prep for tooling conference call w/D. Bayles on material weakness remediation plans	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	6/22/2006	Participate in tooling conference call related to remediation plans for 2006	0.9	\$525	\$473	A2
Miller	Nicholas S.	NSM	Manager	6/22/2006	Conference call with D. Bayles, A. Brazier, J. Henning, J. Simpson and certain divisional personnel to discuss th tooling key control added requiring FD review.	1.6	\$300	\$480	A2
Sheckell	Steven F.	SFS	Partner	6/22/2006	Review contracts and transactions related to 2nd quarter	1.8	\$525	\$945	A2
Simpson	Jamie	JS	Senior Manager	6/22/2006	Participation in conf. call regarding control #14 (tooling - wording and implementation of control.	1.2	\$425	\$510	A2
Boehm	Michael J.	MJB	Manager	6/26/2006	DPSS Quarterly Review - Revision of Q1 analytics based on posting of Q4 2005 and Q1 2006 SOPA items.	0.6	\$300	\$180	A2
Boehm	Michael J.	MJB	Manager	6/26/2006	E&S Quarterly Review - Revision of E&S analytics based on posting of Q4 2005 and Q1 2006 SOPA items by Corporate.	1.3	\$300	\$390	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/26/2006	Review of AHG warranty matters related to Q1 and Q2	3.3	\$425	\$1,403	A2
Miller	Nicholas S.	NSM	Manager	6/26/2006	T&I - Rollforward of T&I Q1 analytics after all Q4 and Q1 adjustments had been recorded.	2.8	\$300	\$840	A2
Boehm	Michael J.	MJB	Manager	6/27/2006	E&S Quarterly Review - Follow-up with client regarding variance analytics that were revised based on SOPAs	0.8	\$300	\$240	A2
Pagac	Matthew M.	MMP	Manager	6/27/2006	E&C - Review Q1 2006 SOPA items	3.6	\$375	\$1,350	A2
Henning	Jeffrey M.	JMH	Partner	6/28/2006	T&I - Review of T&I FAS 112 memo	0.6	\$525	\$315	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	6/28/2006	Prepared a rollforward for consolidated Delphi based on original Q1 results vs. revised Q1 results.	1.7	\$250	\$425	A2
Simpson	Jamie	JS	Senior Manager	6/28/2006	T&I - Discussion with A. Brazier regarding FAS 112 for T&I.	0.3	\$425	\$128	A2
Simpson	Jamie	JS	Senior Manager	6/28/2006	T&I - Review of T&I FAS 112 memo	1.1	\$425	\$468	A2
Simpson	Jamie	JS	Senior Manager	6/28/2006	T&I - Discussion with N. Miller on T&I Q1 SOPA documentation.	0.8	\$425	\$340	A2
Boehm	Michael J.	MJB	Manager	6/29/2006	E&S Quarterly Review - Revision to Q1 analytics based on updates received from E&S personnel regarding open items.	0.3	\$300	\$90	A2
Marold	Erick W.	EWM	Senior	6/29/2006	Saginaw - Updated income statement and balance sheet analytics based on revised results (Q1 SOPA items).	3.4	\$250	\$850	A2
Henning	Jeffrey M.	JMH	Partner	6/30/2006	Q1/Q2 issues discussions with A. Brazier re: 112 matters, bankruptcy matters, other Q1/Q2 transactions	2.5	\$525	\$1,313	A2
Marold	Erick W.	EWM	Senior	6/30/2006	Saginaw - Reviewed Q1 SOPA's and agreed to journal entry.	2.1	\$250	\$525	A2
Rothmund Simpson	Mario Valentin Jamie	MVR JS	Staff Senior Manager	6/30/2006 6/30/2006	AHG - Documentation of AHG SOPA items Discussion with A. Brazier on FAS 112 accounting memos for divisions.	1.0 1.2	\$200 \$425	\$200 \$510	A2 A2
<b>A2 Corporate Project Total:</b>							<b><u>68.1</u></b>	<b><u>\$25,320</u></b>	
<b>Financial Remediation</b>									
Henning	Jeffrey M.	JMH	Partner	5/30/2006	Review of Delphi prepared monitoring controls analysis	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	5/30/2006	Conf. call with D. Bayles and Amy re: Remediation Checklist	1.9	\$525	\$998	A2
Sheckell	Steven F.	SFS	Partner	5/30/2006	Meeting with D. Bayles to discuss material weakness advisory	2.4	\$525	\$1,260	A2
Henning	Jeffrey M.	JMH	Partner	5/31/2006	Review of D. Bayles materials re: internal controls	0.7	\$525	\$368	A2
Henning Asher	Jeffrey M. Kevin F.	JMH KFA	Partner Partner	5/31/2006 6/1/2006	Conf call re: CAS deficiency Preparation related to meetings regarding the 2006 material weakness remediation plans.	0.6 4.2	\$525 \$700	\$315 \$2,940	A2 A2
Asher	Kevin F.	KFA	Partner	6/1/2006	Meeting with B. Dellinger and D. Bayles to discuss material weakness remediation	1.3	\$700	\$910	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	6/1/2006	Attend group meeting to discuss material weakness remediation	2.6	\$700	\$1,820	A2
Henning	Jeffrey M.	JMH	Partner	6/1/2006	Prep for meeting with B. Dellinger et. al re: controls improvements	0.9	\$525	\$473	A2
Henning	Jeffrey M.	JMH	Partner	6/1/2006	Meeting with B. Dellinger et. al re: controls improvements	1.1	\$525	\$578	A2
Henning	Jeffrey M.	JMH	Partner	6/1/2006	Meeting with B. Dellinger and FD's re: monitoring controls	2.4	\$525	\$1,260	A2
Sheckell	Steven F.	SFS	Partner	6/1/2006	Meeting with B. Dellinger and D. Bayles to discuss material weakness remediation	1.3	\$525	\$683	A2
Sheckell	Steven F.	SFS	Partner	6/1/2006	Attend group meeting to discuss material weakness remediation	2.6	\$525	\$1,365	A2
Henning	Jeffrey M.	JMH	Partner	6/4/2006	Review Packard inventory materials	0.7	\$525	\$368	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/5/2006	Inventory meeting between N. Hotchkin (FD), C. Zerull (AFD), ICC manager, cost accounting supervisor, N. Miller, J. Henning and M. Hatzfeld to understand compensating controls around inventory systems and begin co-developing subs	4.1	\$425	\$1,743	A2
Henning	Jeffrey M.	JMH	Partner	6/5/2006	Packard Inventory Issues resolution meeting with Packard team	3.8	\$525	\$1,995	A2
Henning	Jeffrey M.	JMH	Partner	6/5/2006	Debrief with D. Bayles regarding material weakness remediation.	1.3	\$525	\$683	A2
Miller	Nicholas S.	NSM	Manager	6/5/2006	Inventory meeting at Packard division to discuss physical inventory timing and determine inventory substantive audit procedures.	4.2	\$300	\$1,260	A2
Miller	Nicholas S.	NSM	Manager	6/5/2006	Travel time to/from Warren, OH for Packard inventory meeting..	6.5	*\$150	\$975	A2
Henning	Jeffrey M.	JMH	Partner	6/6/2006	Packard inventory issue summary review	0.8	\$525	\$420	A2
Henning	Jeffrey M.	JMH	Partner	6/6/2006	Time related the development of monitoring controls materials with D. Bayles	6.5	\$525	\$3,413	A2
Asher	Kevin F.	KFA	Partner	6/8/2006	Review of new 2005 restatement matters and impact on material weakness conclusions	1.8	\$700	\$1,260	A2
Henning	Jeffrey M.	JMH	Partner	6/13/2006	Review David's email re: monitoring controls and thresholds	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	6/14/2006	Conf call with D. Bayles, Amy K, Jim, and David re: comments on mgt's monitoring controls.	1.5	\$525	\$788	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	6/14/2006	Review remediation plans for material weaknesses	1.2	\$525	\$630	A2
Sheckell	Steven F.	SFS	Partner	6/14/2006	Discuss remediation plans with D. Bayles, A. Kulikowski and J. Volek	1.8	\$525	\$945	A2
Miller	Nicholas S.	NSM	Manager	6/18/2006	Travel time to Warren, OH for special trip to work on inventory compensating controls.	3.2	*\$150	\$480	A2
Miller	Nicholas S.	NSM	Manager	6/19/2006	Preparation of procedures and files in order to complete compensating control walkthrough procedures for Packard inventory.	0.9	\$300	\$270	A2
Henning	Jeffrey M.	JMH	Partner	6/20/2006	FTT meeting to discuss rollout of key monitoring controls	1.5	\$525	\$788	A2
Miller	Nicholas S.	NSM	Manager	6/20/2006	Meeting with C. LuKasko to walk through compensating controls for Packard inventory processing.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	6/20/2006	Meeting with F. DuPau to walk through compensating controls for Packard inventory processing.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	6/20/2006	Time spent documenting inventory control walkthrough procedures completed during the day at Packard division HQ.	3.7	\$300	\$1,110	A2
Miller	Nicholas S.	NSM	Manager	6/20/2006	Meeting with T. Cooney to discuss inventory compensating controls given the poor control environment over Packard inventory.	4.4	\$300	\$1,320	A2
Sheckell	Steven F.	SFS	Partner	6/20/2006	Discuss remediation plan with J. Williams and D. Bayles	1.1	\$525	\$578	A2
Sheckell	Steven F.	SFS	Partner	6/20/2006	Discuss Delphi monitoring controls with FTT at SOX meeting	1.6	\$525	\$840	A2
Miller	Nicholas S.	NSM	Manager	6/21/2006	Time spent documenting compensating inventory controls at Packard based on discussions with divisional personnel.	3.2	\$300	\$960	A2
Miller	Nicholas S.	NSM	Manager	6/21/2006	Travel time from Warren, OH for Packard review of inventory controls.	3.2	*\$150	\$480	A2
Miller	Nicholas S.	NSM	Manager	6/27/2006	Updated quarterly Packard fluctuation analysis, given late adjustments recorded for Q4 and Q1.	3.2	\$300	\$960	A2
Miller	Nicholas S.	NSM	Manager	6/27/2006	Packard - Discussion with S. Reinhart regarding new variances as a result of late SOPA items being recorded.	0.9	\$300	\$270	A2
Henning	Jeffrey M.	JMH	Partner	6/30/2006	Review of Packard inventory compensating controls	1.2	\$525	\$630	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	6/30/2006	Packard - Discussions with S. Reinhart regarding the divisions SOPA adjustments recorded in Q1.	1.3	\$300	\$390	A2
Miller	Nicholas S.	NSM	Manager	6/30/2006	Meeting with J. Henning to discuss the Packard inventory controls, and our procedures to address.	0.8	\$300	\$240	A2
<b>A2 Financial Remediation Project Total:</b>						<b><u>89.9</u></b>		<b><u>\$38,103</u></b>	
<b>Furukawa</b>									
Miller	Nicholas S.	NSM	Manager	6/7/2006	Furukawa - discussed several audit questions with J. Senary.	0.4	\$300	\$120	A2
Miller	Nicholas S.	NSM	Manager	6/7/2006	Furukawa - preparing the SRM and SAD for the JV audit.	0.5	\$300	\$150	A2
Miller	Nicholas S.	NSM	Manager	6/7/2006	Furukawa - reviewing minutes for the JV audit.	0.3	\$300	\$90	A2
Miller	Nicholas S.	NSM	Manager	6/7/2006	Furukawa - preparing PGAP for the JV audit.	0.6	\$300	\$180	A2
Miller	Nicholas S.	NSM	Manager	6/7/2006	Furukawa - reviewing the audit work performed by the staff.	3.2	\$300	\$960	A2
Miller	Nicholas S.	NSM	Manager	6/8/2006	Furukawa - Work on wrap-up items (SRM, SAD, RAS, PGAP) for the JV audit.	0.6	\$300	\$180	A2
Miller	Nicholas S.	NSM	Manager	6/8/2006	Furukawa - Communication with M. Hatzfeld as to the current status.	0.3	\$300	\$90	A2
Horner	Kevin John	KJH	Staff	6/16/2006	Furukawa - Cleared review notes for Furukawa audit and received cash confirm	0.8	\$125	\$100	A2
Miller	Nicholas S.	NSM	Manager	6/16/2006	Furukawa - Review of draft financial statements.	0.2	\$300	\$60	A2
Miller	Nicholas S.	NSM	Manager	6/16/2006	Furukawa - Communication of edits of draft financial statement to J. Senary.	0.2	\$300	\$60	A2
Miller	Nicholas S.	NSM	Manager	6/19/2006	Furukawa - Review of DFWS LLC draft statements provided by J. Senary.	0.4	\$300	\$120	A2
<b>A2 Furukawa Project Total:</b>						<b><u>7.5</u></b>		<b><u>\$2,110</u></b>	
<b>IT Remediation</b>									
Pacella	Shannon M.	SMP	Manager	5/30/2006	Meet with audit Sr. Manager to discuss Q1 deficiency status and IT substantive procedures.	0.8	\$300	\$240	A2
Pacella	Shannon M.	SMP	Manager	6/5/2006	Prepare email to audit Sr. Manager regarding feedback requested on substantive audit procedure timeline.	0.2	\$300	\$60	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	6/7/2006	Conference call with Mexico to discuss issues with CAS testing/documentation (controls not tested completely and appropriately, documentation not provided timely, etc.)	0.9	\$300	\$270	A2
Ellis	Timothy A.	TAE	Senior	6/8/2006	Discussions with S.Pacella to determine possible substantive procedures to address Packard ineffective program change controls identified during walkthrough procedures.	1.8	\$275	\$495	A2
Pacella	Shannon M.	SMP	Manager	6/8/2006	Preparation of email to Packard team to discuss substantive procedures to be performed for Q1.	0.2	\$300	\$60	A2
Pacella	Shannon M.	SMP	Manager	6/8/2006	Responded via email to IT SOX PMO re: questions around Packard substantive testing procedures.	0.4	\$300	\$120	A2
Pacella	Shannon M.	SMP	Manager	6/14/2006	Preparation of email to IT SOX PMO to discuss testing status and substantive testing.	0.4	\$300	\$120	A2
Stille	Mark Jacob	MJS	Staff	6/15/2006	Time spent following up with global network contacts to obtain documentation that had been requested previously during walkthrough phase.	1.2	\$200	\$240	A2
Stille	Mark Jacob	MJS	Staff	6/16/2006	Time spent following up with GM contacts to obtain documentation that had been requested previously during walkthrough phase.	1.2	\$200	\$240	A2
Huffman	Derek T.	DTH	Senior	6/19/2006	Time spent following up with SAP VEGA team to obtain documentation to support our walkthrough procedures.	1.9	\$250	\$475	A2
Huffman	Derek T.	DTH	Senior	6/19/2006	Meeting to also help the SAP VEGA understand our requirements and assist them in providing the evidence from the system needed to support our conclusions.	1.3	\$250	\$325	A2
Huffman	Derek T.	DTH	Senior	6/19/2006	Call with M. Harris and Vega team to discuss remediation of SAP issues	0.4	\$250	\$100	A2
Martell	Michael A.	MAM	Executive Director	6/21/2006	Conference call with S. Pacella and A.Tanner to discuss CAS testing issues found in Mexico and identify action plan for E&Y Mexico to address issues with CAS testing.	0.9	\$475	\$428	A2
Pacella	Shannon M.	SMP	Manager	6/21/2006	Conversation with IT SOX PMO re: testing timing issue for France.	0.5	\$300	\$150	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	6/21/2006	Conference call with S. Pacella and M. Martell to discuss CAS testing issues found in Mexico and to identify action plan for E&Y Mexico to address issues with CAS testing.	0.9	\$475	\$428	A2
Pacella	Shannon M.	SMP	Manager	6/22/2006	Discussion with B. Garvey re: CAS testing timeline for France and updates on issues with Mexico CAS documentation.	0.6	\$300	\$180	A2
Pacella	Shannon M.	SMP	Manager	6/22/2006	Conference call with Mexico team to discuss testing status and issues with getting client documentation	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	6/22/2006	Discussion with Packard team re: next steps for substantive procedures for Q1.	0.3	\$300	\$90	A2
Tanner	Andrew J.	AJT	Senior Manager	6/22/2006	Development of solution for Paris testing issue, and Mexico testing reliance issue (including CAS SD implications)	2.1	\$475	\$998	A2
Pacella	Shannon M.	SMP	Manager	6/23/2006	Conference call with IT SOX PMO and Internal Audit to discuss France and Mexico testing coordination/timing.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	6/26/2006	Discussed with Sr. Manager and Audit Partner issues with CAS Mexico testing and upcoming European meeting.	0.3	\$300	\$90	A2
Pacella	Shannon M.	SMP	Manager	6/26/2006	Preparation email to E&Y Legal to have them review EDS Disclosure agreement.	0.3	\$300	\$90	A2
Pacella	Shannon M.	SMP	Manager	6/26/2006	Review EDS Disclosure agreement.	0.4	\$300	\$120	A2
Tanner	Andrew J.	AJT	Senior Manager	6/26/2006	Meeting with S. Sheckell to discuss Mexico testing status	0.8	\$475	\$380	A2
<b>A2 IT Remediation Project Total:</b>						<b>20.0</b>		<b>\$6,358</b>	

**Saginaw Carve-Out Audit**

Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/12/2006	Saginaw carve-out development of pre-lim audit scope.	2.2	\$425	\$935	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/12/2006	Saginaw carve-out meeting preparation.	2.4	\$425	\$1,020	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/12/2006	Saginaw carve-out audit planning session at Saginaw HQ with KPMG	3.4	\$425	\$1,445	A2
Henning	Jeffrey M.	JMH	Partner	6/12/2006	Saginaw carve-out audit planning session at Saginaw HQ with KPMG	3.3	\$525	\$1,733	A2
Henning	Jeffrey M.	JMH	Partner	6/24/2006	Saginaw - Review and comment on Saginaw 112 memo	1.7	\$525	\$893	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
					A2 Saginaw Carve-Out Project Total:	<u>13.0</u>		<u>\$6,025</u>	
					A2 Project Total:	<u>1,392.0</u>		<u>\$326,389</u>	
<b>Tax - A3</b>									
Blank	Jacob M.	JMB	Partner	6/6/2006	Attention to 382 implications of the Harbinger stock acquisition.	0.6	\$750	\$450	A3
Blank	Jacob M.	JMB	Partner	6/13/2006	Preparation of email to R. Ward in connection with the Harbinger SEC filing.	0.4	\$750	\$300	A3
Hart	Kevin M.	KMH	Staff	6/13/2006	Reviewed new Schedule 13G (Harbinger).	0.8	\$200	\$160	A3
Hart	Kevin M.	KMH	Staff	6/13/2006	Worked on 382 analysis for Harbinger.	0.2	\$200	\$40	A3
Hart	Kevin M.	KMH	Staff	6/13/2006	Updated prior 382 analysis.	0.6	\$200	\$120	A3
Ward	Richard D.	RDW	Executive Director	6/13/2006	Review new Schedule 13G (Harbinger).	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Executive Director	6/13/2006	Discussion with K. Hart regarding new Schedule 13G (Harbinger).	0.3	\$660	\$198	A3
Berard	Peter	PB	Manager	6/16/2006	Discussion with D. Kelley regarding New York nonresident income tax withholding.	0.4	\$500	\$200	A3
Berard	Peter	PB	Manager	6/16/2006	Draft response to client regarding New York nonresident income tax withholding.	0.6	\$500	\$300	A3
Blank	Jacob M.	JMB	Partner	6/16/2006	Follow-up on status of 382 analysis with respect to Harbinger.	0.6	\$750	\$450	A3
Hart	Kevin M.	KMH	Staff	6/19/2006	Delphi - revisions to 382 analysis.	0.4	\$200	\$80	A3
Blank	Jacob M.	JMB	Partner	6/20/2006	Discussion with R. Ward regarding Harbinger 382.	0.4	\$750	\$300	A3
Hart	Kevin M.	KMH	Staff	6/20/2006	Delphi - Discussions with Diana concerning formatting of Calcs.	0.5	\$200	\$100	A3
Hart	Kevin M.	KMH	Staff	6/20/2006	Delphi -Discussions with R.Ward regarding Harbinger.	0.3	\$200	\$60	A3
Hart	Kevin M.	KMH	Staff	6/20/2006	Work relative to Harbinger 382 analysis.	0.6	\$200	\$120	A3
Hart	Kevin M.	KMH	Staff	6/20/2006	Delphi - Updated Summary page in Calcs.	0.3	\$200	\$60	A3
Parker	Diana R.	DRP	Client Serving Associate	6/20/2006	Work relative to Harbinger 382 analysis.	0.7	\$125	\$88	A3
Ward	Richard D.	RDW	Executive Director	6/20/2006	Work relative to Harbinger 382 analysis.	1.1	\$660	\$726	A3
Ward	Richard D.	RDW	Executive Director	6/21/2006	Work relative to Harbinger 382 analysis.	0.8	\$660	\$528	A3
Hart	Kevin M.	KMH	Staff	6/26/2006	Delphi - reviewed SEC filings.	0.9	\$200	\$180	A3
Hart	Kevin M.	KMH	Staff	6/26/2006	Delphi - Preparation of 382 report	2.4	\$200	\$480	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Parker	Diana R.	DRP	Client Serving Associate	6/26/2006	Data input relative to 382 analysis.	0.7	\$125	\$88	A3
Parker	Diana R.	DRP	Client Serving Associate	6/26/2006	Pulled SEC documentation and created Source List	1.1	\$125	\$138	A3
Ward	Richard D.	RDW	Executive Director	6/26/2006	Updates to 382 analysis	1.1	\$660	\$726	A3
Hart	Kevin M.	KMH	Staff	6/27/2006	Delphi - work on 382 analysis (standard long report) and calculations	1.8	\$200	\$360	A3
Hart	Kevin M.	KMH	Staff	6/27/2006	Delphi - wrote 382 rand white copy report.	2.2	\$200	\$440	A3
Ward	Richard D.	RDW	Executive Director	6/27/2006	Updates to 382 analysis	2.1	\$660	\$1,386	A3
Blank	Jacob M.	JMB	Partner	6/28/2006	Discussion with R. Ward regarding 382.	0.4	\$750	\$300	A3
Blank	Jacob M.	JMB	Partner	6/29/2006	Call with R. Ward and Sensenbrenner regarding 382.	0.6	\$750	\$450	A3
Ward	Richard D.	RDW	Executive Director	6/29/2006	Discussion with J. Blank regarding 382.	0.4	\$660	\$264	A3
Ward	Richard D.	RDW	Executive Director	6/29/2006	Call with J. Blank and Sensenbrenner regarding 382.	0.9	\$660	\$594	A3
						<b>A3 Project Total:</b>	<b><u>25.0</u></b>	<b><u>\$10,213</u></b>	

**Fee Application Preparation**

Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Correspondence with W. Eguchi and team regarding names/addresses of the Fee Committee members.	0.2	\$125	\$25
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Correspondence with W. Eguchi regarding Delphi April Invoice.	0.2	\$125	\$25
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Review correspondence regarding Delphi Corporation/ Retained Professionals/ Budgets.	0.2	\$125	\$25
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Correspondence with B. Hamblin regarding Delphi April Invoice coordination/finalization.	0.5	\$125	\$63
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Foot April invoice for finalization.	0.8	\$125	\$100
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Preparation of billing summary for April invoice.	0.8	\$125	\$100

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Updates to April invoice per S. Sheckell and J. Simpson, discuss accordingly.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Preparation of timekeeper summary for April invoice.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Preparation of invoice package for all interested parties; send accordingly.	1.8	\$125	\$225	
Avila-Villegas	Vanessa	VAV	Senior	5/30/2006	Accumulation of information related to preparation of fee application.	0.5	\$275	\$138	
Horner	Kevin John	KJH	Staff	5/30/2006	Accumulation of information related to preparation of fee application.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/31/2006	Review all FedEx Shipment notifications for delivery of April invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/31/2006	Correspondence with J. Hasse regarding November Delphi Retention Affidavit.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	5/31/2006	Review Delphi May T&E per email from V. Singleton.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	5/31/2006	Review all affidavits regarding Delphi.	0.8	\$125	\$100	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/31/2006	Accumulation of information related to preparation of fee application.	1.2	\$425	\$510	
Marold	Erick W.	EWM	Senior	5/31/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Aquino	Heather	HRA	Client Serving Associate	6/2/2006	Accumulation of information related to preparation of fee application.	1.1	\$125	\$138	
Boston	Jason C.	JCB	Staff	6/2/2006	Accumulation of information related to preparation of fee application.	1.1	\$125	\$138	
Horner	Kevin John	KJH	Staff	6/2/2006	Accumulation of information related to preparation of fee application.	0.4	\$125	\$50	
Kearns	Matthew R.	MRK	Senior	6/2/2006	Accumulation of information related to preparation of fee application.	0.7	\$225	\$158	
Rothmund	Mario Valentin	MVR	Staff	6/2/2006	Accumulation of information related to preparation of fee application.	1.1	\$200	\$220	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	6/2/2006	Accumulation of information related to preparation of fee application.	1.1	\$125	\$138	
Sheckell	Steven F.	SFS	Partner	6/2/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Stille	Mark Jacob	MJS	Staff	6/2/2006	Accumulation of information related to preparation of fee application.	0.7	\$200	\$140	
Aquino	Heather	HRA	Client Serving Associate	6/5/2006	Format Delphi May T&E for May invoice received from V. Singleton.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	6/8/2006	Update Master Code Combo log in Master Tables for May invoice.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	6/8/2006	Preparation of May access database for invoice preparation.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	6/8/2006	Update Master Employees log in Master Tables for May invoice.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	6/8/2006	Work on formatting May invoice detail.	1.8	\$125	\$225	
Sheckell	Steven F.	SFS	Partner	6/8/2006	Review requirements for conflicts check	0.4	\$525	\$210	
Sheckell	Steven F.	SFS	Partner	6/8/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Simpson	Jamie	JS	Senior Manager	6/8/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Simpson	Jamie	JS	Senior Manager	6/8/2006	Discussion with H. Aquino regarding fee accumulation.	0.5	\$425	\$213	
Aquino	Heather	HRA	Client Serving Associate	6/9/2006	Accumulation of information related to preparation of fee application.	0.9	\$125	\$113	
Boehm	Michael J.	MJB	Manager	6/9/2006	Accumulation of information related to preparation of fee application.	0.8	\$300	\$240	
Boston	Jason C.	JCB	Staff	6/9/2006	Accumulation of information related to preparation of fee application.	0.9	\$125	\$113	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/9/2006	Accumulation of information related to preparation of fee application.	0.8	\$425	\$340	
Kearns	Matthew R.	MRK	Senior	6/9/2006	Accumulation of information related to preparation of fee application.	0.8	\$225	\$180	
Miller	Nicholas S.	NSM	Manager	6/9/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	6/9/2006	Accumulation of information related to preparation of fee application.	0.9	\$300	\$270	
Peterson	Christopher A.	CAP	Manager	6/9/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Rothmund	Mario Valentin	MVR	Staff	6/9/2006	Accumulation of information related to preparation of fee application.	0.8	\$200	\$160	
Saimoua	Omar Issam	OIS	Staff	6/9/2006	Accumulation of information related to preparation of fee application.	1.3	\$125	\$163	
Stille	Mark Jacob	MJS	Staff	6/9/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Aquino	Heather	HRA	Client Serving Associate	6/12/2006	Correspondence with K. Horner regarding Delphi May Time Reclass.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/12/2006	Correspondence with B. Hamblin regarding anticipated June collections.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	6/12/2006	Work on May invoice.	1.9	\$125	\$238	
Pagac	Matthew M.	MMP	Manager	6/12/2006	Accumulation of information related to preparation of fee application.	1.2	\$375	\$450	
Aquino	Heather	HRA	Client Serving Associate	6/13/2006	Correspondence with K. Horner regarding Delphi May Time Reclass.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/13/2006	Correspondence with M. Hatzfeld regarding Delphi May Invoice Inquiry (expenses).	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/13/2006	Correspondence with M. Pagac regarding Delphi May Expense Inquiry (expenses).	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/13/2006	Correspondence with J. Boston regarding Delphi May Invoice Inquiry (expenses).	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/13/2006	Correspondence with M. Kearns regarding Delphi May Invoice Inquiry (expenses).	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/13/2006	Correspondence with O. Saimoua regarding Delphi May Expense Inquiries (expenses).	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/13/2006	Work on May invoice.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	6/14/2006	Review Delphi May T&E Detail - Revised for adjustments to May invoice.	1.2	\$125	\$150	
Aquino	Heather	HRA	Client Serving Associate	6/15/2006	Correspondence with J. Boston regarding Delphi May T&E.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/15/2006	Correspondence with L. DeMers regarding Delphi May T&E	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/15/2006	Correspondence with T. Ellis regarding Delphi May Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/15/2006	Correspondence with C. Peterson regarding Delphi May T&E.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/15/2006	Correspondence with M. Hatzfeld regarding Delphi May Time Descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/15/2006	Correspondence with M. Kearns regarding Delphi T & E.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/15/2006	Correspondence with R. Vang regarding Delphi May Time Description.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/15/2006	Correspondence with S. Pacella regarding Mike Martell Delphi May T&E.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/15/2006	Correspondence with V. Avila regarding Delphi T & E.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/15/2006	Work on Delphi May invoice.	4.9	\$125	\$613	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/15/2006	Accumulation of information related to preparation of fee application.	0.3	\$425	\$128	
Simpson	Jamie	JS	Senior Manager	6/15/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Aliff	Elbert J.	EJA	Intern	6/16/2006	Accumulation of information related to preparation of fee application.	0.9	\$100	\$90	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Anibal	Christina J.	CJA	<b>Intern</b>	6/16/2006	Accumulation of information related to preparation of fee application.	1.1	\$100	\$110	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	6/16/2006	Correspondence with M. Boehm regarding May Time Descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	6/16/2006	Correspondence with M. Boehm and K. Horner regarding conflicts check project.	0.2	\$125	\$25	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	6/16/2006	Accumulation of information related to preparation of fee application.	1.1	\$125	\$138	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	6/16/2006	Work on May invoice; forward to J. Simpson for her review.	2.2	\$125	\$275	
Avila-Villegas	Vanessa	VAV	<b>Senior</b>	6/16/2006	Accumulation of information related to preparation of fee application.	0.3	\$275	\$83	
Boehm	Michael J.	MJB	<b>Manager</b>	6/16/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Boston	Jason C.	JCB	<b>Staff</b>	6/16/2006	Accumulation of information related to preparation of fee application.	1.2	\$125	\$150	
Hatzfeld Jr.	Michael J.	MJH	<b>Senior Manager</b>	6/16/2006	Accumulation of information related to preparation of fee application.	0.8	\$425	\$340	
Horner	Kevin John	KJH	<b>Staff</b>	6/16/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Miller	Nicholas S.	NSM	<b>Manager</b>	6/16/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Opaleski	Julie E.	JEO	<b>TSRS</b>	6/16/2006	Accumulation of information related to preparation of fee application.	0.7	\$100	\$70	
Pacella	Shannon M.	SMP	<b>Manager</b>	6/16/2006	Accumulation of information related to preparation of fee application.	0.9	\$300	\$270	
Peterson	Christopher A.	CAP	<b>Manager</b>	6/16/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Saimoua	Omar Issam	OIS	<b>Staff</b>	6/16/2006	Accumulation of information related to preparation of fee application.	1.3	\$125	\$163	
Sheckell	Steven F.	SFS	<b>Partner</b>	6/16/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Stille	Mark Jacob	MJS	<b>Staff</b>	6/16/2006	Accumulation of information related to preparation of fee application.	0.8	\$200	\$160	
Aliff	Elbert J.	EJA	<b>Intern</b>	6/19/2006	Performing connections check review for bankruptcy court	8.0	\$100	\$800	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/19/2006	Correspondence with C. Larson and S. Sheckell regarding engagement code for Delphi Attrition Agreement work.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/19/2006	Correspondence with B. Hamblin regarding Delphi Economics.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	6/19/2006	Discussion with E. Aliff to get him started on connections check project per Bankruptcy Court.	1.1	\$125	\$138	
Simpson	Jamie	JS	Senior Manager	6/19/2006	Review of Exhibit E detail for May invoice.	1.2	\$425	\$510	
Simpson	Jamie	JS	Senior Manager	6/19/2006	Review of Exhibit D for May invoice detail .	2.3	\$425	\$978	
Aliff	Elbert J.	EJA	Intern	6/20/2006	Performing connections check review for bankruptcy court	6.2	\$100	\$620	
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Correspondence with J. Simpson regarding Delphi Final Invoices - January-March, April.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Correspondence with M. Hatzfeld and M. Pagac regarding Delphi Time Reporting - Bankruptcy Code.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Follow-up with L. DeMers regarding May Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Follow-up with M. Boehm regarding May Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Follow-up with S. Pacella regarding May Time Descriptions for M. Martell.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Follow-up with T. Ellis regarding May Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Update May invoice for M. Boehm's May Time Descriptions.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Review and respond to J. Simpson regarding May Invoice Time and Expense Detail inquiries upon her review.	0.8	\$125	\$100	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Revise May Invoice Time and Expense Detail per J. Simpson.	1.2	\$125	\$150	
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Update May invoice for L. Demer's May Time Descriptions.	0.2	\$125	\$25	
Aliff	Elbert J.	EJA	Intern	6/21/2006	Performing connections check review for bankruptcy court	5.5	\$100	\$550	
Aquino	Heather	HRA	Client Serving Associate	6/21/2006	Correspondence with E. Marold regarding Delphi May Time Reclass.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/21/2006	Correspondence with B. Hamblin regarding Global Settlements Invoice - Aaron Krabill.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/21/2006	Correspondence with J. Simpson, S. Pacella and A. Tanner regarding Delphi May IT Remediation Time.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/21/2006	Update discussion with E. Aliff regarding connections check project.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	6/21/2006	Additional correspondence with B. Hamblin regarding Delphi Economics.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	6/21/2006	Correspondence with J. Simpson regarding May Invoice Time and Expense Detail.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	6/21/2006	Preparation of file with Delphi January - April Tax Time on invoice per J. Simpson.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	6/21/2006	Correspondence with J. Simpson and C. Tosto regarding May Invoice Time Inquiry - Steven Gardon.	0.3	\$125	\$38	
Simpson	Jamie	JS	Senior Manager	6/21/2006	Preparation of email to tax team regarding summarization of out-of scope items for May invoice.	0.6	\$425	\$255	
Simpson	Jamie	JS	Senior Manager	6/21/2006	Review of Exhibit D for the month of May- acctg assistance detail.	1.6	\$425	\$680	
Aliff	Elbert J.	EJA	Intern	6/22/2006	Performing connections check review for bankruptcy court	6.7	\$100	\$670	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/22/2006	Correspondence with B. Hamblin regarding status of Delphi payment of January-March and April invoices.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/22/2006	Correspondence with E. Aliff regarding conflicts check questions and status.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	6/22/2006	Correspondence with W. Eguchi and S. Sheckell regarding Delphi/Ernst & Young/April Fee Statement.	0.3	\$125	\$38	
Sheckell	Steven F.	SFS	Partner	6/22/2006	Review monthly invoice for submission to court	3.5	\$525	\$1,838	
Simpson	Jamie	JS	Senior Manager	6/22/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Simpson	Jamie	JS	Senior Manager	6/22/2006	Discussion with s. Sheckell regarding May invoice.	0.6	\$425	\$255	
Aliff	Elbert J.	EJA	Intern	6/23/2006	Accumulation of information related to preparation of fee application.	0.8	\$100	\$80	
Aliff	Elbert J.	EJA	Intern	6/23/2006	Performing connections check review for bankruptcy court	1.5	\$100	\$150	
Anibal	Christina J.	CJA	Intern	6/23/2006	Accumulation of information related to preparation of fee application.	0.8	\$100	\$80	
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Correspondence with M. Hatzfeld regarding time descriptions for May and June.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Correspondence with T. Ellis regarding Delphi May Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Correspondence with V. Singleton regarding May T&E.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Correspondence with B. Hamblin and S. Sheckell regarding Delphi payment of January-March and April invoices received - overpayment.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Discussion with J. Simpson regarding May invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Accumulation of information related to preparation of fee application.	0.9	\$125	\$113	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Revisions to May invoice per J. Simpson and S. Sheckell.	1.1	\$125	\$138	
Boehm	Michael J.	MJB	Manager	6/23/2006	Accumulation of information related to preparation of fee application.	0.8	\$300	\$240	
Boston	Jason C.	JCB	Staff	6/23/2006	Accumulation of information related to preparation of fee application.	1.3	\$125	\$163	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/23/2006	Accumulation of information related to preparation of fee application.	0.7	\$425	\$298	
Horner	Kevin John	KJH	Staff	6/23/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Kearns	Matthew R.	MRK	Senior	6/23/2006	Accumulation of information related to preparation of fee application.	1.2	\$225	\$270	
Marold	Erick W.	EWM	Senior	6/23/2006	Accumulation of information for preparation of fee application.	0.4	\$250	\$100	
Miller	Nicholas S.	NSM	Manager	6/23/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Opaleski	Julie E.	JEO	TSRS	6/23/2006	Accumulation of information related to preparation of fee application.	1.2	\$100	\$120	
Pacella	Shannon M.	SMP	Manager	6/23/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Peterson	Christopher A.	CAP	Manager	6/23/2006	Accumulation of information related to preparation of fee application.	0.3	\$300	\$90	
Ranney	Amber C.	ACR	Senior	6/23/2006	Accumulating information related to preparation of fee application	0.7	\$225	\$158	
Saimoua	Omar Issam	OIS	Staff	6/23/2006	Accumulation of information related to preparation of fee application.	1.4	\$125	\$175	
Sheckell	Steven F.	SFS	Partner	6/23/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Simpson	Jamie	JS	Senior Manager	6/23/2006	Review of tax time charged to audit code for out of scope billings.	0.8	\$425	\$340	
Smith	Christopher W.	CWS	Executive Director	6/23/2006	Preparation of May tax out of scope analysis for J. Simpson	0.4	\$475	\$190	
Stille	Mark Jacob	MJS	Staff	6/23/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Aliff	Elbert J.	EJA	Intern	6/26/2006	Performing connections check review for bankruptcy court	3.7	\$100	\$370	
Aquino	Heather	HRA	Client Serving Associate	6/26/2006	Correspondence with B. Hamblin and team regarding New Charge Code for Delphi - Saginaw Carve-Out.	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/26/2006	Correspondence with W. Eguchi regarding Delphi Connections Check.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/26/2006	Correspondence with S. Sheckell and B. Hamblin regarding overpayment of May invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	6/26/2006	Correspondence with J. Simpson regarding Tax - out of scope time for May invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/26/2006	Add Tax - out of scope time to May invoice per J. Simpson.	0.8	\$125	\$100	
Sheckell	Steven F.	SFS	Partner	6/26/2006	Review monthly invoice for submission to court	3.6	\$525	\$1,890	
Aliff	Elbert J.	EJA	Intern	6/27/2006	Performing connections check review for bankruptcy court	5.8	\$100	\$580	
Aquino	Heather	HRA	Client Serving Associate	6/27/2006	Correspondence with W. Eguchi regarding May invoice revisions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/27/2006	Correspondence with M. Pagac regarding Delphi May Expense Inquiry.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/27/2006	Correspondence with S. Sheckell regarding overpayment of May invoice.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	6/27/2006	Revise May invoice per W. Eguchi's comments.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	6/27/2006	Correspondence with S. Sheckell and K. Asher regarding May invoice.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	6/27/2006	Preparation of billing summary for May invoice.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	6/27/2006	Foot May invoice for final invoice amount.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	6/27/2006	Preparation of timekeeper summary for May invoice.	0.9	\$125	\$113	
Asher	Kevin F.	KFA	Partner	6/27/2006	Review of May Invoice for submission to court	1.5	\$700	\$1,050	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aliff	Elbert J.	EJA	<b>Intern</b>	6/28/2006	Performing connections check review for bankruptcy court	1.9	\$100	\$190	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	6/28/2006	Correspondence with E. Aliff regarding Delphi Conflicts Check.	0.3	\$125	\$38	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	6/28/2006	Accumulation of information related to preparation of fee application.	0.7	\$125	\$88	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	6/28/2006	Work on finalizing May invoice.	2.1	\$125	\$263	
Aliff	Elbert J.	EJA	<b>Intern</b>	6/29/2006	Performing connections check review for bankruptcy court	1.2	\$100	\$120	
Horner	Kevin John	KJH	<b>Staff</b>	6/29/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Pagac	Matthew M.	MMP	<b>Manager</b>	6/29/2006	Accumulation of information related to preparation of fee application.	2.2	\$375	\$825	
Sheckell	Steven F.	SFS	<b>Partner</b>	6/29/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Aliff	Elbert J.	EJA	<b>Intern</b>	6/30/2006	Accumulation of information related to preparation of fee application.	0.8	\$100	\$80	
Aliff	Elbert J.	EJA	<b>Intern</b>	6/30/2006	Performing connections check review for bankruptcy court	3.7	\$100	\$370	
Anibal	Christina J.	CJA	<b>Intern</b>	6/30/2006	Accumulation of information related to preparation of fee application.	1.1	\$100	\$110	
Avila-Villegas	Vanessa	VAV	<b>Senior</b>	6/30/2006	Accumulation of information related to preparation of fee application.	0.4	\$275	\$110	
Boehm	Michael J.	MJB	<b>Manager</b>	6/30/2006	Accumulation of information related to preparation of fee application.	0.8	\$300	\$240	
Henning	Jeffrey M.	JMH	<b>Partner</b>	6/30/2006	Accumulation of information related to preparation of fee application.	0.7	\$525	\$368	
Marold	Erick W.	EWM	<b>Senior</b>	6/30/2006	Accumulation of information related to preparation of fee application.	0.4	\$250	\$100	
Miller	Nicholas S.	NSM	<b>Manager</b>	6/30/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Opaleski	Julie E.	JEO	<b>TSRS</b>	6/30/2006	Accumulation of information related to preparation of fee application.	1.3	\$100	\$130	
Pacella	Shannon M.	SMP	<b>Manager</b>	6/30/2006	Accumulation of information related to preparation of fee application.	0.9	\$300	\$270	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Peterson	Christopher A.	CAP	Manager	6/30/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Ranney	Amber C.	ACR	Senior	6/30/2006	Accumulating information related to preparation of fee application	0.7	\$225	\$158	
Rothmund	Mario Valentin	MVR	Staff	6/30/2006	Accumulation of information related to preparation of fee application.	1.1	\$200	\$220	
Simpson	Jamie	JS	Senior Manager	6/30/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Stille	Mark Jacob	MJS	Staff	6/30/2006	Accumulation of information related to preparation of fee application.	0.7	\$200	\$140	
<b>Fee Application Preparation Total:</b>						<b><u>171.0</u></b>		<b><u>\$33,858</u></b>	